STANDING ORDERS

OF THE

BOARD OF REVENUE

(LAND REVENUE, SETTLEMENT AND MISCELLANEOUS).

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STANDING ORDERS

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(LAND REVENUE, SETTLEMENT AND MISCELLANEOUS).

Revised up to 31st March 1900.

(Issued under the authority of the Board of Revenue.)

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PREFACE.

The last complete official edition of the Board's Standing Orders was published in 1878 having been compiled by Dr. C. D. Macleane, who was then additional Sub-Secretary to the Board. A subsequent edition, which was entrusted by Government to M.R.Ry. P. Chentsal Rao, Avargal, C.I.E., and was brought out at the Lawrence Asylum Press, was commenced in 1887, but, owing to the plan adopted, viz., of issuing each chapter as it became ready, the progress made was very slow, and in 1893, when the first eighteen chapters had been revised and published, work came to a standstill owing to various causes which it is unnecessary to detail here. When work was resumed in 1896, it was found that the earlier chapters of the new edition had already become overloaded with correction slips which had accumulated since 1887, and the task of revising them afresh claimed equal attention with that of re-publishing the remaining chapters of Dr. Macleane's edition. Accordingly, a new edition of the whole of the Standing Orders was, under the orders of Government, commenced in 1896 by Mr. R. C. C. Carr, who was then Secretary to the Board of Revenue in the Land Revenue Department, and carried through to completion by Mr. Lionel Davidson, the present permanent Secretary, with the assistance of M.R.Ry. L. D. Swamikannu Pillai Avargal, Assistant Secretary, and M.R.Ry. S. Krishnamachariar Avargal, clerk in charge of this work. The present edition is issued from the Government Press under special arrangements made by Mr. R. Hill, the Superintendent, for the simultaneous issue of all parts of the publication—a task of no small difficulty, considering that some parts of the book have had to be in type and have undergone constant revision during a space of over three years.

2. *Arrangement of the Standing Orders.*—The scheme of arrangement which will be found at page v, indicates the principles underlying the present arrangement of the Standing Orders; it also shows the correspondence between each chapter of this edition and that bearing on the same subject in the last official edition (Dr. Macleane's or M.R.Ry. P. Chentsal Rao's, as the case may be).

3. *The divisions and sub-divisions of chapters.*—The matter dealt with has been grouped, according to custom, into Standing Orders, and a division of each chapter into parts, sections and sub-sections has also been adopted, wherever the subject lent itself to such an arrangement; the same principle has been followed in sub-dividing the longer Standing Orders.

4. *Sequence of Standing Orders.*—The Table of Con[te]nts as well as the Comparative Table of the sequence of Standing Orders shows the correspondence between the orders in the present and those in the last official edition. The re-arrangement of the Standing Orders in the first chapter in particular will, it is hoped, conduce to a better understanding of the general principles of the assessment and disposal of land.

5. *Paragraphs.*—Each paragraph, headed by an Arabic numeral, is furnished with a subject heading in italics, which is repeated in the Table of Contents prefixed to each volume. This table also provides separate headings for sub-divisions of paragraphs which are introduced by small Roman numerals. The Table of Contents has been drawn up in such detail as to afford complete information regarding the subjects dealt with, but for ready reference an Index to the entire compilation has been appended to *each volume.

6. *Authorities.*—One of the most noticeable features of the present edition is the attempt made for the first time to indicate the precise authority for every separate ruling, whether it forms a Standing Order by itself or is contained in a paragraph, a sub-paragraph, a sentence, a clause, or, as is sometimes the case, in a single word. The indication is carried out by means of small reference letters; this distinction of the authorities, which, in previous editions, were usually crowded together at the end of each Standing Order, will be found of help whenever a Standing Order or a portion of it forms the subject of criticism, revision or reconsideration.

7. *Date up to which corrected.*—This edition has been corrected up to 31st March 1900. In issuing correction slips in future the plan followed for some time past will be continued, *i.e.*, each slip, when it takes up less space than a whole new page, will be so printed that it may be pasted on to the original book at the page and line indicated on the slip and without interfering with the rest of the original page. Provision has been made at the end of the *second volume for a chronological register of correction slips.

8. *Matter omitted.*—The chapters on Stamps, Customs and Abkári have (under the orders of Government) been omitted from the present edition.

9. *Errors and omissions.*—Suggestions for the amendment of this compilation as well as any indication of errors and omissions therein may be addressed to the Secretary to the Board of Revenue, Land Revenue Department, and will be duly acknowledged by him.

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* This refers to the edition on thick paper which is issued in two volumes; there is also an edition on thin paper which is comprised in one volume, with an index and correction slip register" at the end.

SCHEME OF ARRANGEMENT.

			Order in the last official edition.	Order in this edition.
Primary functions of the Board of Revenue in the Departments of Land Revenue and Settlement.	Assessment and collection of revenue, grant and recovery of agricultural advances.	Assessment and sub-division of land, disposal of land, title to land	*I	I
		Collection of revenue	*V	II
		Grant and recovery of agricultural advances	*V(part)	III
	Inams and connected questions.	Inams	*VI	IV
		Yeomiahs, State Pensions and money allowances	*VII	V
		Public endowments..	*VIII	VI
		Irrigation and other public works.	*XIII	VII
		Acquisition of land for public purposes	I*(part)	VIII
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* According to M.R.Ry. P. Chentsal Ra

† According to Dr. Macleane's edition.

LIST OF PREVIOUS EDITIONS OF THE BOARD'S STANDING ORDERS.

	... of the edition.	Name of the book.	Period covered.	Name of the compiler.	The office held by the compiler.	Date of publication.
1	...'s edition ...	Circular Orders of the Board of Revenue.	From 1820 to 1850 inclusive.	John Maskell, Esq. ...	First Uncovenanted Assistant, Revenue Board Office.	1851.
	Do. do. ...	Do.	Orders issued during the years 1851, 1852 and 1853.	Do. ...	Do.	1854.
	Do. do. ...	Do.	Orders issued during the year 1854.	Do. ...	Do.	1855.
	Do. do. ...	Do.	Orders issued during the year 1855.	Do. ...	Do.	1856.
	Do. do. ...	Do.	Orders issued during the year 1856.	Do. ...	Do.	1857.
	Do. do. ...	Do.	Orders issued during the year 1857.	Do. ...	Do.	1858.
	Do. do. ...	Do.	Orders issued during the year 1858.	Do. ...	Do.	1859.
	Do. do. ...	Do.	Orders issued during the year 1859.	Do. ...	Do.	1860.
2	Mr. Dalyell's edition ...	The Standing Orders of the Board of Revenue.	From 1820 to 1865 ...	R. A. Dalyell, Esq. ...	Sub-Secretary to the Board.	1866.
3	Dr. Macleane's edition.	Do.	Revised to 31st December 1877.	C. D. Macleane, Esq. ...	Additional Sub-Secretary to the Board.	
4	M.R.Ry. P. Chentsal Rao's edition.	Do.	Of this edition only eighteen chapters were issued between the years 1889 and 1893.	M.R.Ry. P. Chentsal Rao Pantulu Garu, C.I.E.	Retired Superintendent of Stamps and Stationery.	1889–1893.

COMPARATIVE SEQUENCE OF THE STANDING ORDERS IN THE LAST* AND THE PRESENT EDITION.

Number in the last edition.		Number in the present edition.	
Standing Order.	Paragraph.	Standing Order.	Paragraph.
1	...	1	...
2	...	2	...
3		Cancelled.	
4	...	4	...
5	...	18	...
6	...	19	...
7	...	6	...
8	...	7	...
9	...	8	...
9-A	...	9	...
10	...	10	...
11	...	90	...
12	...	91	...
12-A	...	24	...
13	...	15	2 (vi)
14		Cancelled.	
15	...	25	...
16	...	26	...
17	...	5	...
18	...	11	...
18-A	...	16	...
19	...	30	...
20	...	31	...
21	...	201	...
22	...	12	...
23	...	13	...
23-A	...	14	...
24	...	28	1–7
25	...	{ 27 28 31	4 8 13
26	...	27	1–3
27	...	18	...
28	...	3	...
29	...	17	...
30	...	15	...
31	...	33	...
31-A	...	34	...
32	1 (part)	23	...
		2–42 cancelled.	
33	...	20	...
34	...	21	...
35		Cancelled.	
36		Do.	
37	...	21	...
38	...	22	...
39	...	24	12
40	...	29	...
41	...	32	...
100	...	35	...
101	...	37	...
102	...	38	...
103	...	39	...
104	...	40	...

Number in the last edition.		Number in the present edition.	
Standing Order.	Paragraph.	Standing Order.	Paragraph.
105	...	36	...
106	...	41	...
107	...	42	...
108	...	43	...
109	...	44	...
110	...	45	...
111	...	46	...
112	...	50	...
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113	...	48	...
114	...	47	...
115	...	49	...
116 117 }	...	52–57	...
118	...	57	2
119	...	58	...
120	...	59	...
121		Cancelled.	
122	...	63	...
123	...	64	...
124	...	61	...
125	...	62	...
126	...	60	...
127	...	53	2
128	...	{ 56 65	2 (i)
129	...	66	...
130	...	70	...
131 132 }	...	67	...
133	...	69	...
134	...	68	...
135	...	71	...
136	...	72	...
136-A	...	73	...
137	...	74	...
138	...	75	...
139	...	76	...
140	...	77	...
141	...	92	...
142	...	94	...
143	...	93	1–3, 4 (iii) and 5
144	...	93	4 and 7
145	...	98	...
146	...	{ 93 95	4 (part) 3 and 4
147	...	93	1
148	...	96	...
149	...	97	...
150	...	{ 93 95	3 1 (i) and (ii)
151	...	193	...
152	...	194	...

* M.R.Ry. P. Chentsal Rao's.

COMPARATIVE SEQUENCE OF THE STANDING ORDERS IN THE LAST * AND THE PRESENT EDITION—*continued.*

Number in the last edition.		Number in the present edition.	
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183	...	81	...
184	...	84	...
185	...	85	...
186	...	86	...
187	...	87	...
188	...	82	...
189	...	83	...
190	...	88	...
191	...	89	...
192	...	99	...
193	...	100	...
194	...	101	...
195	...	102	(ii)
196	...	208	...
197	...	209	...
198	...	203	1
199	...	104	...
200	...	105	...
201	...	106	...
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203	...	103	...
204	...	107	...
205	...	108	...
206	...	109	...
207	...	110	...
208	...	111	...
209	...	112	...
209-A	...	113	...
210	...	{ 213	1
		218	6
211	...	213	2
212	...	218	1
213	...	218	2
214	...	{ 211	3, note.
		212	4

Number in the last edition.		Number in the present edition.	
Standing Order.	Paragraph.	Standing Order.	Paragraph.
215	...	214	4 and 6
216	...	217	1–3 and 5
217	...	217	4
218	...	216	...
219	...	215	1, 2, 3 (part) and 4
220	...	218	5
221	1–5	211	...
221	6	218	3 (part)
221	7–16	{ 212	1, 5
		214	...
		219	...
222	...	218	4
223	...	212	3
224	1–8 and 10–15	182	1–9 and 12–14
224	9	181	2
225 } 226 }	...	183	...
227	...	186	...
228	...	182	10 and 11
229	...	185	1–4 and 7–11
230	...	185	12
231	...	181	3
232	...	185	5
233	...	184	...
234	...	{ 184	6
		185	8
235	...	185	6
236	...	188	...
237	...	189	...
238	...	187	...
239	...	190	...
240	...	191	...
241	...	Cancelled.	
242	...	192	...

* M.R.Ry. P. Chentsal Rao's.

Comparative Sequence of the Standing Orders in the last * and the present Edition—*continued.*

Number in the last edition.		Number in the present edition.	
Standing Order.	Para-graph.	Standing Order.	Para-graph.
211	...	163	...
212		Omitted.	
213	...	163	6 (part) and note (2)
214	...	163	4 (i) and (iv)
215	...	164	1
216	...	164	6
217	...	163	9 (iii) and 10 (ii)
218	...	160	...
		161	...
		162	...
219	...	169	...
220	...	170	...
221	...	169	4 and 6
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223	...	172	7, 10 and 17
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225	...	172	12
226	...	173 and 174	2 (ii)
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228		Omitted.	
229	...	176	3
230	...	177	...
231	...	180	...
232	...	160	4
		169	9
233	...	115	1 and 2
234	...	116	1–4
235	...	118	...
236		Omitted.	
237		Do.	
238	...	125	1 and 3
239		Omitted.	
240		Do.	
241		Do.	
242		Do.	
243		Do.	
244	...	126	...
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		120	3 and 5
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Number in the last edition.		Number in the present edition.	
Standing Order.	Para-graph.	Standing Order.	Para-graph.
246	...	139	...
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248		Omitted.	
249		Do.	
250	...	127	1
251	...	129	...
252–4		Omitted.	
255	...	130	...
256	...	128	...
257	...	135	2
258	...	128	6
259	...	123	1 (part)
260	...	131	5
261	...	131	8
262	...	133	1
263	...	132	2
264	...	178	...
265	...	136	1
266	...	133	9
267	...	175	...
268	...	179	...
269	...	119	...
270	...	144	...
271–3		Omitted.	
274	...	116	5
		123	2 and 3
275	...	114	3
276		Omitted.	
277	...	196	1–3
278	...	196	5
279	...	197	...
280	...	207	...
281		Omitted.	
282	...	202	Section (i)
283		Omitted.	
284	...	205	1
285	...	197	12
286	...	206	...
287	...	202	Section (ii)
288	...	198	...
289	...	199	...
290	...	204	...

* Dr. Macleane's.

EXPLANATION OF ABBREVIATIONS.

B.P. (when no department is specified)	stands for ...	Board's Proceedings, Land Revenue Department.
Sett.	" " ...	Settlement Department.
Sep. Rev.	" " ...	Separate Revenue Department.
For.	" " ...	Forest Branch.
C.P.	" " ...	Court's Proceedings.
M.	" " ...	Mr. Maskell's edition of the Board's Standing Orders, 1851 to 1860—*vide* p. vi *ante*.
E.M.C.	" " ...	Extract from the Minutes of Consultation.
O.M.	" " ...	Official Memorandum.
Cir. Memo.	" " ...	Circular Memorandum.
G.O. (when no department is specified)	" " ...	Government Order, Revenue Department.
Finl.	" " ...	Financial Department.
Jdl.	" " ...	Judicial Department.
Pub.	" " ...	Public Department.
Milty.	" " ...	Military Department.
I.	" " ...	Public Works Department, Irrigation Branch.
W.	" " ...	Do. General Branch.
Edl.	" " ...	Educational Department.
S.O.	" " ...	Standing Orders of the Board of Revenue.
Mad.	" " ...	Madras.
I.L.R.	" " ...	Indian Law Reports.
All.	" " ...	Allahabad Series.
Mis.	" " ...	Proceedings in the Miscellaneous Series.

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N.B.—The Standing Order and paragraph in the last official edition corresponding to each Standing Order and paragraph in the present edition are shown between brackets: thus [S.O.] and (para.).

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STANDING ORDERS

OF THE

BOARD OF REVENUE.

(LAND REVENUE, SETTLEMENT AND MISCELLANEOUS.)

Chapter I.

ASSESSMENT AND DISPOSAL OF LAND.

PART I.—ASSESSMENT AND SUB-DIVISION OF LAND.

1. Rates of assessment—*Principles of settlement of ryotwari lands.*—The following are the principles laid down for the settlement of assessment on ryotwari lands:—

(1) The assessment shall be on the land, and shall not depend upon the description of produce, or upon the claims of certain classes such as Brahmans, Mahajans, Purakkudis and others to reduced rates.

B.P., 31-8-54; M., Vol. II, p. 21 of 1854; B.P., 18-9-58; M., Vol. III, pp. 142-3 of 1858.

(2) The classification of soils is to be as simple as possible, and is to be alike everywhere instead of each village having its own.

B.P., 31-8-54; M., Vol. II, pp. 21-2 of 1854.

(3) The assessment is to be fixed so as not to exceed half the net produce after deducting the expenses of cultivation, &c.

B.P., No. 1006, 20-3-84.

(4) [a] No tax is to be imposed for a second crop on dry land,[a] [b] but wet lands which in all ordinary seasons have an unfailing supply of water for two crops are to be registered as double crop,[b], [c] the charge for the second crop being *half* the first crop assessment.[c] [b] Remissions may be given when the supply of water fails.[b] Where the sources of irrigation are uncertain, the charge for second crop is to be calculated on a consideration of the facilities for irrigation possessed by the land

concerned. In cases where water is raised by baling, an abatement of half a rupee per acre is allowed.

[a] B.P., 31-8-54; M., Vol. II, p. 22 of 1854. [b] G.O., No. 880, 14-7-74.
[c] E.M.C., No. 191, 15-2-58.

(5) [a] The charge for second crop may be compounded in respect of all irrigated lands of which the supply of water is not ordinarily unfailing.[a] [b] The rates of composition will generally be as follow:—

For wet land irrigated from a second-class irrigation source—one-third.

For wet land irrigated from a third-class irrigation source—one-fourth.

For wet land irrigated from a fourth-class irrigation source—one-fifth.

For wet land irrigated from a fifth-class irrigation source—one-sixth.[b]

[c] Where the irrigation is precarious, and the tank supply is supplemented by wells, the charge for the second crop should be reduced by one-half.[c] [b] Ryots may be permitted to compound at any time and to any extent even after the settlement.[b]

[a] G.O., No. 880, 14-7-74. [b] B.P., No. 278, 11-2-87.
[c] B.Ps., No. 20, Sett., 21-4-87; No. 96, Sett., 20-2-94.

(6) As a rule, all lands are to be classed under the two general heads of wet and dry.

B.P., 31-8-54; M., Vol. II, p. 21 of 1854.

(7) [a] Lands under *Sultan* or *Duravu* wells, which are wells of a superior description generally constructed on the banks of rivers and partly supplied by channels from such rivers, are generally registered and assessed as wet, but no charge is made for second crop,[a] and [b] Rupee 1 per acre is deducted from the assessment on the first crop when water is taken by baling, on account of "lift"[b]

[a] G.Os., No. 1491, 13-10-75; No. 1083, 3-9-80.
[b] B.P., No. 2714, 5-10-78; G.O., No. 577, 5-4-64; B.P., No. 8, Sett., 12-1-1900.

B.P., 25-11-52; M., Vol. II, p. 110 of 1852; B.P., No. 2321, 6-4-66; G.O., No. 1083, 3-9-80; G.O., No. 652, 17-5-84; G.O., No. 52, 14-1-85; B.P., No. 96, Sett., 20-2-94.

2. *Government demand how arrived at.*—In carrying out the settlement with reference to the foregoing principles, the Settlement Department divides the soils into certain classes with reference to their mechanical composition, sub-divides them into sorts or grades with reference to their chemical and physical properties and other circumstances affecting their fertility, and attaches a separate grain value to each grade after numerous examinations of the actual outturn of the staple products in each class and sort of soil. The grain value is then converted into money at the commutation price, based generally on the average of the 20 non-famine years immediately preceding the settlement, for the whole district, with some abatement for traders' profits and for the distance the grain has usually to be carried to the markets, and

from the value of the gross produce thus determined, the cost of cultivation and a certain percentage on account of vicissitudes of season and unprofitable areas is deducted, and one-half of the remainder is the maximum taken as assessment or the Government demand on the land. After this, soils of similar grain values irrespective of their classification are bracketed together in orders called *Tarams*, each with its own rate of assessment. These rates are further adjusted with reference to the position of the villages in which the lands are situated and the nature of the sources of irrigation. For this purpose villages are formed into groups, in the case of dry lands, with reference to their proximity to roads and markets, and, in the case of wet lands, with reference to the nature and quality of the water-supply. This accounts for different rates of assessment being imposed on lands of similar soils, but situated in different groups or under different classes of irrigation.

E.M.C., No. 951, 14-8-55; E.M.C., No. 372, 22-4-57; G.Os., No. 1594, 23-11-59; Nos. 975 and 976, 13-8-83; No. 1261, 9-10-83; No. 120, 23-1-84; No. 881, 30-7-85.

3. *What the Government demand represents.*—[a] The assessment thus fixed represents the commuted value of the Government share of the surface cultivation, but if minerals are discovered and worked in the land a separate assessment will be levied therefor.[a] [b] This rule does not apply to lands sold under the waste land rules subsequent to the issue of G.O., No. 2029, dated 7th October 1879, by which full mineral rights in such lands have been reserved to Government.[b]

[a] B.P., No. 1006, 20-3-84. [b] B.P., No. 1692, 19-5-84.
Note.—For the mining rules, *vide* S.O., No. 25 *infra*.

4. *Period of settlement.*—At each settlement, or re-settlement of a district, Government will fix at its discretion the period for which such settlement or re-settlement shall be in force. The Collector shall then notify the period, in the District Gazette, and explain to the ryots that the new rates will not be liable to alteration during the currency of the settlement period; but that, on the expiry of the said period, Government reserves to itself the right to revise the assessment in such manner as may then seem just and proper, either with reference solely to a rise or fall in prices, or with reference also to other considerations such as would require a re-classification of soils or a re-calculation of the grain outturns. It should be further explained that Government will refrain from enhancing the assessment in respect of any additional value which may have been given to land by improvements effected by the ryots, even if carried out by means of money borrowed from Government. A partial exception to this rule will probably be necessary in the case of the garden lands in Malabar and South Canara, where a recount of the fruit trees at the end of the settlement period will be required as much in the interests of the ryots whose trees may have gone out of bearing, as in the interests of Government.

B.P., No. 180, Sett., 1-7-95.

5. *Alteration of assessment.*—No alteration of the existing paimash or settlement rates can be made, with a view to the correction of any supposed inequality, unless the sanction of the Board has first been obtained. This restriction does not, however, apply to the case of

lands held on cowle, nor to other reductions of assessment sanctioned under special rules.

B.P., 2-9-24; M., Vol. I, p. 25.

6. *Excessive assessment.*—Cases of relinquishment of lands in consequence of its excessive assessment, should be immediately brought to notice by Collectors, as well as any changes that may be deemed necessary with reference to the above general principles.

B.P., 31-8-54; M., Vol. II, p. 24 of 1854.

7. *Proposals for revision of assessment.*—In making proposals for any revision of the existing rates of assessment of any part of their districts, Collectors should be careful to give the loss of actual available assets as well as the gain of future possible assets which their proposals may involve.

B.P., 3-10-57; M., Vol. III, p. 72 of 1857.

2. Assessment of lands found in excess or deficient—*In districts not surveyed and settled.*—Where the area of a field is found on measurement to exceed the registered extent, the excess area should not be assessed unless it amounts to over 10 per cent. of the registered extent, in which case assessment should only be imposed on the excess area over and above 10 per cent. Similarly, in cases of deficiency in area, remission will be granted only in respect of deficiencies in excess of 10 per cent. of the registered extent.

2. *Re-measurement of fields to be discouraged.*—It does not always follow that because a field does not measure its registered extent either an increase or remission of assessment should take place, as the tax was often originally fixed rather with reference to the produce than with reference to the extent of the land. Re-measurement, on behalf either of the Government or of the ryot, should be discouraged as much as possible.

B.P., 18-10-52 (Note 3); M., Vol. II, p. 102 of 1852; B.P., No. 2551, 8-12-53.

3. *In districts surveyed and settled.*—(i) In surveyed and settled districts, no changes in the recorded areas of fields that have been surveyed by the professional department are permitted except in communication with that department.

(ii) In the case of interstitial fields, the measurements of which were made by the Settlement Department or by the Revenue officers of the district and the areas recorded in the Settlement registers, the Collector shall refer the question for the orders of the Board of Revenue in the Settlement Department.

(iii) In the case of interstitial fields, the measurements of which were made under the orders of the District officers and the areas recorded in the village register A, the Collector or the Divisional officer concerned shall dispose of the matter.

B.P., No. 407, 4-5-88.

3. Sub-division of Survey fields—*Conditions on which survey fields may be sub-divided*—(i) *Sub-division when permitted.*—The sub-division of survey fields may be permitted for all purposes on the following conditions :—

(1) that the portion to be divided off be durably demarcated in cases of (*a*) acquisition of land for public purposes, (*b*) sub-division of holdings under the provisions of the Loans Act, and (*c*) assignment on patta of portions of unsurveyed blocks and of portions of unassessed waste or poramboke land. In the case of sub-divisions due to sale, transfer or relinquishment, the demarcation may be made with stones if the parties require it or if the Divisional officer orders it to be done ;

B.Ps., No. 504, Sett., 5-12-93 ; No. 524, 29-11-94.

(2) that the sub-divided portion be separately lettered and numbered * in the village accounts ;

B.Ps., No. 1540, 7-7-86 ; No. 1989, 7-9-86.

(3) that it shall be in a single block, not in patches, and be readily accessible from without ;

B.Ps., No. 3001, 30-10-85 ; No. 19, 5-1-86.

(4) [a] that if the sub-division is for purposes of relinquishment, the portion divided off for relinquishment shall not be less than two acres if dry, and one acre if wet,[a] [b] unless the portion to be relinquished has been destroyed or rendered useless by floods or other causes beyond the ryots' control [b] ; and

[a] B.Ps., No. 3001, 30-10-85 ; No. 19, 5-1-86. [b] B.P., No. 2731, 18-12-86.

(5) that if the sub-division is for the purpose of obtaining wet remission, the new fields shall in no case be less than one acre in extent, whether the survey field consists of two or more revenue fields clubbed together or not.

B.Ps., No. 583, 23-8-89 ; No. 54, 27-1-90.

(ii) *Sub-division when valid.*—[a] No sub-division will be valid till confirmed either by the Jamabandi officer or the Divisional officer. It will be at the discretion of the Divisional and Jamabandi officers to refuse to confirm sub-divisions in which the above conditions have not been complied with. After registration, the sub-divided portion will be treated in all respects as a separate field.[a] [b] Where a ryot occupies a portion of a field under conditions which render its sub-division impossible under the foregoing rules, it is open to the Collector to impose on the portion occupied the assessment fixed on the entire field.[b]

[a] B.Ps., No. 3001, 30-10-85 ; No. 19, 5-1-86 ; No. 1540, 7-7-86 ; No. 1989, 7-9-86.
[b] B.P., No. 500, 25-2-86.

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* *Note.*—Sub-divisions of fields should be indicated by letters or sub-numbers according as the fields to be divided are indicated by numbers or letters.

Illustration.—If No. 14 is to be sub-divided, the sub-divisions would be 14-A, 14-B, &c. ; and similarly survey field 14-1 should be divided into 14-1-A, 14-1-B, &c. ; but if the field to be divided be 14-A, the sub-divisions should be 14-A-1, 14-A-2, &c.

B.P., No. 31, Sett., 31-1-99.

2. *Record of sub-divisions.*—A record of all sub-divisions of survey fields must be kept by the karnam in the field measurement book supplied to him for the purpose. In the case of sub-divisions made at the time of settlement or subsequently under proper authority and shown by letters or sub-numbers in the settlement register, the sub-division can be plotted and the measurements copied into the field measurement book from the measurement records wherever these are forthcoming. When they are not available, the procedure prescribed below for new sub-divisions should be followed. In the case of new sub-divisions requiring the sanction of the Divisional officer, a map of the survey field should be traced by the karnam from the field measurement book on separate paper. The sub-divisions proposed as well as their measurements should be shown on the tracing together with the following particulars:—(1) letter of sub-division, (2) actual extent, (3) adjusted extent, (4) assessment, and (5) name of pattadar of the sub-division. The tracing should be made in duplicate and both copies submitted by the karnam, through the revenue inspector, to the taluk office for submission to the Divisional officer. The Divisional officer will note his orders on both the copies and return them to the Tahsildar. One copy should be returned to the karnam who will stitch together in serial order the copies so returned and carefully preserve them, and will also note the sub-divisions in the village register A. References to the sub-division file should be noted on the corresponding maps in the field measurement book. The duplicate copies should be filed in the taluk office and arranged and stitched together so as to be easily available for reference. A separate register of these sub-divisions should also be maintained in the taluk office. All old records relating to sub-divisions must be carefully preserved. Changes due to darkhast or relinquishment which are likely to be only transitory need not be plotted: they may be simply measured up for the purpose of assessing the revenue.

B.Ps., No. 504, Sett., 5–12–93; No. 424, Sett., 10–10–94; No. 524, 29-11-94; No. 222, Sett., 12–3–97; No. 16, Sett., 14–1–98; No. 313, Sett., 23–8–98.

4. Water-rate on dry land—*Extent of operation of rules.*—The rules given below provide for the levy of water-rate in addition to land assessment on lands classed as dry when water is supplied from a Government source of irrigation. Paragraphs 6–11 govern all districts, but paragraphs 2–5 do not necessarily apply to the districts of Madura, Tinnevelly, Malabar, and South Canara, or to the Nilgiri Hills. None of the rules apply to second crops raised on wet land, for which the usual charge, generally half the single crop assessment, will be made.

B.Ps., No. 2328, 15–11–73; No. 1356, 21–9–80; No. 56, Sett., 30–1–94.

2. *Standard water-rates.*—Dry lands irrigated from a Government source of irrigation will, in lieu of any system previously in force, pay a fixed water-rate on the scale of standard rates shown in appendix I. When water is raised by mechanical contrivances, the water-rates will be reduced by one-fourth,[a] provided the land has not also been irrigated by direct flow from a Government source.[a] [b] This rule applies also to irrigation by means of water carried in pots, provided that backyard cultivation so carried on shall be altogether exempt from charge.[b] The rates will not apply to the delta tracts of the Gódávari

and Kistna districts, nor to the lands irrigated by the Kurnool-Cuddapah Canal or the Periyar Project in Madura. The water-rate rules applicable to these tracts are given in appendix I.

B.P., No. 2328, 15-11-73; G.O., No. 1694, 14-8-79.
[a] B.P., No. 420, 25-3-80. [b] B.P., No. 100, Sett., 14-3-93.

3. *Irrigation of portion of field.*—When portions of a field are irrigated, the charge will be calculated on the actual extent irrigated. [a] Where, however, the extent of such portion is less than 10 cents, it will be left to the discretion of the Jamabandi Officer [a] [b] either to charge on actual area or not to charge at all.[b]

B.P., No. 2328, 15-11-73. [a] G.O., No. 575, 13-8-88. [b] B.P., No. 100, Sett., 14-3-93.

4. *Irrigation of more than one crop.*—When a ryot cultivates two or more crops of different kinds liable to different water-rates, the charge must be regulated according to the area under each crop.

5. *Irrigation of unassessed lands.*—When unassessed or poramboke lands are irrigated, they must be charged as assessed lands.

B.P., No. 3617, 14-12-74.

6. *Irrigation of seed-beds.*—No charge for water should be made on seed-beds made on dry lands and watered from a Government source of irrigation.

B.P., No. 1748, 8-7-82; G.O., No. 434, 15-4-85.

7. *Irrigation by picottas, &c.*—Mechanical contrivances, such as picottas, &c., may, with the Collector's permission, be erected on the banks or bunds of irrigation works, so long as the stability of the works is not endangered and no private interests are injured; the charge for irrigation so obtained being three-fourths of the water-rate or usual tirvaijasti of the district for the quality of the land concerned.

B.P., No. 2321, 6-4-66.

8. *Two cuttings of a single crop.*—A single crop though twice cut should be charged with only one water-rate. For instance, if a ryot raises an indigo crop with the aid of Government water and cuts it once in one year, and another time in the following year, he should be charged with water-rate only in one year but not in both the years.

B.P., No. 797, 31-3-86.

9. *Sanction for taking of water.*—No Government water is to be taken under these rules without the express sanction of the head of the village, revenue inspector or higher authority, or an officer of the Public Works Department when the works are in charge of that department.

10. *Prohibitory rates.*—The Collector has power to impose prohibitory rates whenever water is taken without permission [a] or from a prohibited source.[a]

B.P., No. 2328, 15-11-73. [a] B.P., No. 1150, 12-8-80.

Note.—Prohibitory rates can be imposed when water is taken from a prohibited source to 'wet' land.

B.P., No. 1150, 12-8-80.

11. *Jungle streams.*—Jungle streams which only receive a casual supply may be utilized as hitherto without charge.

B.P., No. 2328, 15-11-73; G.O., No. 1130, 2-10-85.

5. Second Crop—*Rate of assessment*—(i) *Second wet crop on single crop wet land.*—A second wet crop raised on wet lands classed as single crop is liable to a charge for water, which is ordinarily half the assessment. When, however, there is a fixed water-rate for irrigation, it should be charged.

E.M.C., No. 191, 15-2-58; B.P., No. 497, Sett., 23-11-94. See also Standing Order No. 4 and appendix thereto.

(ii) *Third crop.*—No charge is leviable for the irrigation of a third crop.

B.P., No. 1301, 15-5-75.

2. *Dry second crop on wet land.*—When dry crops are raised on wet land with the aid of Government water the full wet assessment should be levied, but if the dry crop so raised happens to be a second crop after the first crop has been cut, the charge should be the same as that prescribed for a similar crop raised on dry land. If however the charge calculated at such rates happens to be more than half the assessment of the land, the latter may be charged instead of the former. A dry crop raised on wet land without the aid of Government water after the first crop has been cut is not liable to any charge.

B.P., No. 298, 19-2-81.

3. *Water-rate on portion of field.*—The rule contained in Standing Order No. 4 leaving the levying of water-rate on portions of fields less than 10 cents in extent to the discretion of the Jamabandi Officer is applicable to the second crop raised on wet lands.

B.P., No. 1826, 20-7-82; G.O., No. 575, 13-8-88.

4. *Second crop on single crop wet land assigned to religious institutions.*—[a] Single crop wet lands assigned to religious institutions in lieu of Tasdik allowances, if cultivated with a second crop, will be assessed with second crop assessment,[a] [b] but such assessment should be collected from the tenants who raised the crop and not from the assignees of the first crop assessment.[b]

[a] B.P., No. 3617, 14-12-74. [b] B.P., No. 1101, 24-4-78.

5. *Deduction for baling.*—[a] The deduction on account of baling, whether for the first or second crop raised on wet lands, varies in the several districts. It is either one rupee an acre or one-fourth the water-rate or assessment.[a] [b] The full assessment or charge, whatever it may be, should be shown in the accounts and the deduction granted for baling shown separately under fixed remissions on account of lift.[b]

[a] B.P., No. 2714, 5-10-78; G.Os., No. 1754, 1-11-78; No. 1954, 27-9-79.
[b] B.P., No. 683, 29-2-84. G.O., No. 577, 5-4-64; B.P., No. 8, Sett., 12-1-1900.

6. Private wells—*Tax on lands irrigated from private wells.*—The ryots should receive the most distinct assurance that the tax on lands cultivated by means of wells constructed by them at their own cost will never be enhanced, except on a general revision of the district rates; and that in any such revision, any modification in the assessment of lands so improved will be effected irrespective of the increased value conferred upon them by the wells constructed in them.

2. *Record of construction of wells.*—When wells are about to be sunk, notice need not be given to the Collector; it will suffice if the karnam records the fact of the construction of the well in his accounts, and submits annually a correct return of these works to the Collector's office for registry.

B.P., 25-11-52; M., Vol. II, pp. 110-9 of 1852.

3. *Wells near Government Irrigation works.*—Government has abolished all restrictions on the sinking of wells in the proximity of Government irrigation works, provided only that they are sunk in land which belongs to the person sinking the well.

4. *Irrigation of dry land from private wells.*—No water-rate will be charged on dry lands irrigated solely from private wells situated on land which is private property, or constructed prior to 20th August 1884, within whatever distance the wells may be from a public irrigation source.

B.Ps., No. 3108, 4-9-84; No. 1270, 27-4-85; No. 423, 11-5-88.

5. *Irrigation of wet land from private wells.*—In wet land, only the *dry* assessment will be charged in cases where the crops are irrigated solely with the aid of private wells, and no supply whatever is received in the tank or other Government source of irrigation, either in the first or second crop season; and a *single wet* assessment, in cases in which two crops are raised, in single crop or registered double crop land, one crop during any portion of the year in which there is a supply of water in the tank or other Government source of irrigation and the other with the aid solely of well water when there is no such supply available. In *compounded wet* land, the full compounded rate will be charged, if any supply is received during the year. The following table shows the charge to be made in the several cases referred to above:—

	First crop.	*Second crop.*	*Assessment payable.*
Single crop land.	Supply received ...	No supply received ...	Single wet assessment.
	No supply received ...	Supply received ...	Do.
	Do. ...	No supply received ...	Single dry rate.
Ordinary double crop land.	Do. ...	Do. ...	Do.
	Supply received ...	Do. ...	Single crop wet assessment, if such is separately assessed; if not, two-thirds of the total double crop wet assessment.
	No supply received ...	Supply received ...	Do.
Compounded double crop land.	No supply received ...	Supply received ...	The full compounded rate.
	Supply received ...	No supply received ...	Do.
	No supply received ...	Do. ...	Single dry rate.

Explanation.—Dry rate means, in settled districts, the dry rate fixed for the class and sort of soil and group; in unsettled districts, the highest dry rate of the village.

B.Ps., No. 3108, 4-9-84; No. 636, 30-3-87; G.O., No. 425, 4-5-87; B.P., No. 423, 11-5-88.

6. *Claims to remissions.*—Nothing in the foregoing rules shall be held to prejudice the claims of holders of wet lands containing, or

irrigable from, private wells to remission under the ordinary rules for waste or withered crop [a] or for the cultivation of dry crops on wet lands.[a]

B.P., No. 3108, 4-9-84.

a G.O., No. 125, 11-2-90; B.P., No. 226, Sett., 5-6-94.

7. Private construction of tanks—*Application to Collector.*—[a] A ryot wishing to construct a tank, with the benefit of the rules, must, in the first instance, apply to the Collector of the district for permission to do so.

2. *Inspection of locality.*—On receiving such an application, the Collector will immediately direct the Tahsildar of the taluk or other competent officer to inspect the locality and ascertain by careful enquiry whether the construction of the proposed tank will cut off the supply of any other public or private tank, or interfere with the cultivation, drainage or irrigation of any lands in its vicinity, so as to give just cause for complaint. Previous inspection of the site of a proposed tank by an officer of the Public Works Department will not be necessary unless the Collector sees cause to ask for his professional opinion.

3. *Grant of permission.*—If this enquiry shows that no injury will be caused to existing interests, the Collector will grant permission to the applicant to proceed with the work. [c] In cases where a new work is undertaken by private individuals in the immediate neighbourhood of an existing work of irrigation under charge of the Public Works Department, it is advisable that the Revenue officer under whose approval the new undertaking is contemplated should ascertain from the Public Works Department whether existing interests are likely to be prejudiced thereby.[c]

4. *Work when liable to be stopped.*—In remote and thinly-peopled tracts, ryots may sometimes be led to commence the construction of a tank without the previous permission of the Collector. In such cases it is to be clearly understood that the work will be liable to be stopped on complaints being made against it, or on its being found to interfere with the rights of Government; though in the absence of any such objections the want of previous sanction will not deprive the person who constructs the tank of the benefit of his improvement under the rules.

5. *Assessment of water-spread.*—A ryot who constructs a tank is liable to pay the assessment of so much of the land covered by its water-spread as has been cultivated within the previous ten years. Should any of the lands so submerged belong to other persons, the constructor of the tank must first obtain their consent, by agreeing to give land in exchange or by other measures.

6. *Inspection of completed tanks by Public Works Department.*—All private tanks must, after completion, [b] and whenever such inspection may appear necessary,[b] be inspected by an officer of the Public Works Department; and if such officer, after inspection, shall declare that any tank requires to be strengthened in its bund, or to have a new or larger calingula, or otherwise to be made more secure, the improvements so pronounced necessary for its safety must be executed by its owner or owners. For this purpose a suitable time should be allowed by the Collector. If the tank is not put in a safe state within

that period, the exemption of the land under it from water-rate will be withdrawn; if necessary also, the tank will be repaired by Government and taken under its control.[a]

[a] B.P., 20-7-54; M., Vol. II, p. 16 of 1854; B.P., 14-9-54; M., Vol. II, p. 83 of 1854; B.P., 30-4-55; M., Vol. II, pp. 60-1 of 1855. [b] B.P., No. 333, Sett., 8-9-98. [c] B.P., 3-6-58; M., Vol. III, pp. 72-4 of 1858.

8. Private repair of ruined Government tanks—*Terms on which allowed.*—Tanks which have been in a ruined condition for upwards of five years, [a] and which the Public Works Department does not propose to put in repair,[a] may be made over by Collectors to private individuals for repair at their own cost, on condition of paying for the land in the ayakat the special rate of assessment which has been determined by the Board for each district; or on the cowle principle, the terms of cowle being determined by [a] the Collector.[a]

B.P., No. 155, 12-1-63. [a] B.P., No. 171, Sett., 26-2-97.

2. *Rain-fed tanks.*—In the case of rain-fed tanks, that is to say, [b] those which depend on an intermittent supply resulting really from surface drainage more or less widely extended, and only existing for an interval after rain,[b] the Collector may grant permission for repair, merely referring to the Public Works Department to know that the tank is rain-fed, and keeping a record of the case in his office in the prescribed form.

B.P., No. 155, 12-1-63. B.P., No. 5304, 25-8-63.

3. *Public Works Department to be consulted.*—In other cases the Public Works Department must first be consulted as to whether the proposed work is likely to interfere with Government or private rights, and [c] the following information should be obtained and considered by the [d] Collector [d]:—(1) Tank when constructed and how supplied. (2) How long out of repair. (3) Estimated cost of original construction (approximate). (4) Amount expended in repairs by Government during previous ten years, and at any earlier period so far as known. (5) Extent of ayakat when in repair. (6) Extent of average actual cultivation when in repair. (7) Whether the tank is likely to be hereafter required by Government as affecting any general scheme of irrigation or improvement. (8) What interest is likely to be affected by its repair. (9) Whether the application for its surrender to private enterprise for repair has been assented to by all the parties likely to be interested in the matter. (10) Executive Engineer's opinion on the case.[c]

B.P., No. 155, 12-1-63. [c] B.P., No. 1777, 26-3-63.
[d] B.P., No. 171, Sett., 26-2-97.

4. *Exercise of discretion by Collector.*—The Collector must in all cases exercise his discretion in giving up ruined tanks to private persons for repair, and he is not bound to comply with applications as a matter of course. It by no means follows that because the repair of the tank is likely, at some future time, to be profitable to Government, the application should be rejected on that ground alone; but, [e] as a rule, no application should be admitted when one-fourth of the irrigable area of the tank is still under wet cultivation.[e] [f] It must, however, be clearly understood that when permission is given for the repair of Government irrigation works in a ruinous condition, it may be cancelled if it is found

that the rights of third parties are infringed, and Government will not be responsible for any damage caused in consequence of the grant of permission for the repair.[f]

B.P., No. 155, 12–1–63. [e] B.P., No. 4656, 9–7–66. [f] B.P., No. 435, 9–2–85.

5. *Definition of "ruined tank."*—The ruined tanks here referred to are tanks which have been in a ruined state for five years; when the cultivation under a tank bears the proportion of twenty-five per cent. to the irrigable area, the work should not be considered ruined, the term irrigable area being taken in this case to mean the extent actually irrigable under ordinary circumstances, and not the nominal ayakat. No tank should be relinquished without the special sanction of Government, when it is evident that the revenue will permanently suffer by the relinquishment.

6. *Assessment payable on ayakat.*—When tanks are made over under these rules, the fixed rate of assessment must be paid for the whole ayakat under the tank whether cultivated as wet or dry, [g] but the special rate need not be charged on land irrigated in excess of the ayakat.[g]

B.P., No. 4656, 9–7–66. [g] B.P., No. 2454, 12–11–86.

7. *Conditions to be imposed on ryots taking over tank.*—Persons to whom a tank is made over for repair must be made to understand that they will be required to pay the special rate of assessment on all lands within the area irrigable by the tank when properly restored, whether cultivated or not, and even if previously charged with a lower rate of assessment; and that if it becomes necessary to sell any of such lands for arrears of revenue, the right to the use of water from the tank will go with them to the purchaser. The payment of assessment will commence from a date to be fixed by the Collector in each case at his discretion, so as to allow a sufficient period for putting the tank in order.

G.Os., No. 1507, 28–5–69; No. 2371, 19–8–69; B.P., No. 6990, 20–9–69.

8. *Repair by village community.*—Whether all the ryots of the village unite to repair the tank or leave the work to one or more of their number, or even to a stranger, is a matter of no consequence to Government, "it being understood that all ryots holding land under the tank have agreed to its repair and to pay the stipulated rate of assessment to Government." The ryots must be left to arrange all other conditions by mutual agreement, [h] but it must be distinctly understood that the grant will be cancelled if the tank is not repaired as agreed upon within the prescribed period,[h] or [i] kept in repair subsequently.[i]

G.O., No. 1006, 13–6–64. [h] B.P., No. 788, Sett., 14–12–92.
[i] B.P., No. 359, Sett., 6–9–94.

9. *Relinquishment of holdings under tank.*—Holders of tank ayakats granted under this order should not be allowed to relinquish their holdings without the special sanction of the [j] Collector.[j]

B.P., No. 2350, 27–10–86. [j] B.P., No. 171, Sett., 26–2–97.

10. *Revision of special rates.*—The special rates imposed under this Standing Order are liable to revision at a general resettlement of the district. At such resettlement the special rate will be altered in the same proportion as the average assessment on the dry land of the village

in which the special rate lands lie, but the lands will not be re-classified so long as the conditions of the grant are fulfilled.

B.P., No. 402, Sett., 4–12–99.

9. Private repair of small isolated tanks—*When allowed.*—Small isolated tanks irrigating 50 acres and less, though not in a ruined condition, may be made over to the holders of their ayakats in cases in which such ayakats are held by a single ryot, and in which the imposition of dry assessment on the water-spread and ayakat together would not involve any loss of revenue to Government.

2. *Preliminary enquiry.*—Applications under this Standing Order may be presented to the Collector or Divisional officer, but the final decision in all cases should rest with the Collector. No tank should be handed over to private persons without previously ascertaining from responsible officers of the departments concerned that the tank applied for is not one which forms part of a chain of irrigation works, or the upkeep of which should be retained in the hands of Government in view of the safety of other tanks, or from its dangerous proximity to railway lines or other important communications, and it must be understood that, as a rule, the provisions of this Standing Order do not apply to tanks maintained by the Public Works Department, though they may irrigate areas of less than 50 acres.

3. *Financial effect.*—For the purpose of judging the financial effect of the proposed surrender in each case, the revenue derived under the tank during the previous ten or twenty years should be compared with what would be the annual assessment of the bed and ayakat together, if both were assessed at the appropriate dry rates.

4. *Annual reports.*—Information regarding tanks made over under this Standing Order should be furnished in the annual settlement reports.

B.P., No. 202, Sett., 16–5–94.

10. Irrigation from jungle streams or natural pools—*Charge for use of water when inadmissible.*—No extra demand under the denomination of "Tirvaijasti," "Fasaljasti," or any such term, will be made in addition to the regular assessment on the land on account of advantages derived from irrigation supplied by natural pools or jungle streams, in the improvement of which the Government has had no concern and incurred no expense; always provided that the use of such water shall not interfere with or tend to lessen the supply to any Government work, and that the right of Government to execute at any future time any works whatever for the improvement of such sources of supply and the extension of their benefits shall remain unaffected by such intermediate usufructuary enjoyment.

2. *Construction of new work for utilizing water.*—Before any private individual shall proceed to construct any new work of a permanent character for utilizing the water of jungle streams or natural pools, such as an anicut or new spring channel in the bed of a stream, he shall, however, fully conform to the rules hereafter following.

3. *Application to Collector for permission to construct work.*—A ryot wishing to construct a new permanent work of the description referred to above must, in the first instance, apply to the Collector for permission, stating distinctly the nature and dimensions of the proposed work and the precise locality selected for it.

4. *Inspection of locality.*—On receipt of such application the Collector will direct the Tahsildar of the taluk or other competent officer to inspect the locality and ascertain by careful enquiry whether the proposed work will cut off or sensibly diminish the supply of any other public or private irrigation work, or interfere with the cultivation, irrigation, or drainage of any lands in its vicinity, so as to give a just cause for complaint.

5. *Grant of permission.*—If this enquiry shows that no injury will be caused to existing interests, the Collector may grant permission to the applicant to proceed with the work, subject to the approval of its plan by an officer of the Public Works Department, whether before, during, or after its execution according to circumstances.

6. *Alterations proposed by Public Works Department.*—Should the officer of the Public Works Department be of opinion that, for the security of other existing works, the work needs to be strengthened or in any way altered or extended, as for instance, by the execution of additional facilities for drainage or extra sluices, the modification so pronounced necessary must be executed by the owner within a suitable time to be fixed by the Collector. Should he neglect to carry out the necessary alteration or extension within the time fixed, additional assessment or water-rate will be charged for the water and the whole work will be taken under the control of Government without compensation.

7. *Consent of ryots affected.*—Should the lands of other ryots be in any way affected by the proposed work, the projector must, in the first instance, produce their written consent before he will be allowed to proceed with it, and no claim to recover payment from them for benefit derived from the work will be entertained without the production of their written agreement to the execution of the work and the payment claimed.

G.O., No. 1256, 17–9–59; B.P., No. 3771, 20–9–59.

8. *Rules inapplicable to "rivers."*—These rules apply to jungle streams only, and not to rivers. Provided, however, that no stream shall be considered a "jungle stream"* and not a "river" as regards this order, unless the Collector or the Divisional officer has declared it to be so in writing. Applications to construct irrigation works in connection with rivers will be dealt with specially by the Board on report from Collectors.

B.P., No. 5427, 7–10–61.

11. Unirrigable wet land.—Wet lands situated under tanks ruined for upwards of five years, which the Public Works Department does not propose to repair, and wet lands which are so situated as to be unirrigable from any source should be made over for cultivation at the appropriate dry assessment; the right of Government being reserved in the former case to levy water-tax in the event of its hereafter repairing the tanks, or to make over the tanks for repair to any private applicants.

B.P., No. 5534, 4–9–63.

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* The term "jungle stream" denotes streams which are precarious and only flow for a few days at a time. It should not be applied to any source from which water can be obtained for regular irrigation.

B.Ps., No. 325, 14–2–74; No. 952, 15–11–88.

12. Jamabandi—*Stations at which to be conducted.*—The jamabandi, or annual settlement, should be conducted at not less than three stations in each taluk. These stations should be selected with care; they should be villages of considerable size and easily accessible. In reporting upon the settlement of their several districts, Collectors will state whether this rule has been complied with. The villages to be settled each day should be decided the previous day, or earlier, and lists showing the order in which they will be taken up should be posted up conspicuously for general information in the places where the Tahsildar and Settlement officer hold their cutcherries, so that village officers and ryots may know about what time their village will be called up for settlement.

2. *Time for completion of settlement.*—The settlement of each taluk must be completed within the fasli year at latest, and the taluk demand statement must be closed within fifteen days after its expiration. After the Settlement officer has left the taluk, the settlement accounts must not be altered without his sanction, or, in his absence from the district, without the sanction of the Divisional officer previously obtained in writing. The general demand statement for the whole district, which is compiled from the taluk statements, must be closed within one month after the expiration of the fasli.

3. *Settlement by Collector.*—[a] The settlement of each taluk in the district should be conducted by the Collector himself once in five years.[a]

a B.P., No. 1827, 14-8-86.

4. *Object of settlement.*—The annual settlement is conducted with a view to ascertain and record the demand of *all* the items of land revenue within the taluk. It is not sufficient merely to fix the demand for ryotwari villages. The demand of permanently-settled estates, inam villages and minor inams should be settled at the same time. As the settlement also affords an opportunity for the inspection of the village and taluk accounts, all Collectors should see that, at each settlement, a thorough and intelligent examination of the village accounts themselves and a careful comparison of them with the taluk accounts are carried out. Opportunity should also be taken at the annual settlement of each taluk to see that all the taluk authorities from the Tahsildar downwards have, during the fasli, been doing all that is expected of them by Government, particularly in respect of the following subjects: the careful inspection of cultivation, the prompt disposal of darkhasts for, and relinquishments and transfers of, land, the examination of the cash accounts, claims to remission and the collection of kists as they fall due.

5. *Attendance of karnams at Jamabandi.*—It is very important, in view of the growing amount of clerical work demanded from village officers, that the karnams should be kept away from their villages for as short a time as possible. If the taluk authorities and Divisional officers make a point of examining whether the prescribed village accounts are kept written up to date by the karnams, as they should be, blank spaces being left for all entries which depend upon the orders of the Settlement officers at the time of jamabandi, and if all cases of relinquishments, darkhasts and transfers, and of charges for unauthorized cultivation or for the use of Government water, are

disposed of promptly by the Taluk and Divisional officers, there should be no necessity for any karnam being kept away from his village for more than a short time. The system of summoning karnams to the taluk cutcherry and detaining them there for weeks together to write up accounts, which should have been prepared during the year, should be put a stop to. [b] For this purpose a special register styled the Karnams' Attendance Register has been prescribed, in which every karnam attending the taluk office is required to sign his name on each day that he is present. Any attempt at concealment of attendance should be seriously noticed, and the register should be placed before the jamabandi officer to enable him to judge whether the karnams were required to attend oftener than was necessary in the interests of the public service.[b]

[b] B.P., No. 98, 29-3-97.

6. *Instructions for Settling officers.*—In the following paragraphs brief instructions are drawn up for the use of district officers in conducting the annual settlement. In these instructions the responsibilities of karnams and revenue inspectors are chiefly referred to. The Settlement officer will, however, not forget that the Tahsildar is himself personally responsible for the state of his taluk, and that as the principal administrative officer he is responsible for the conduct of all the officers under him. It will be the duty of the Settlement officer to see that during the fasli year the Tahsildar has carried out all the duties of his position, which involve the supervision of the entire work of the subordinate revenue officers in the taluk and the constant inspection of that work. Under the Tahsildar, the chief officer in the taluk is the Taluk Sheristadar or Head Accountant, who is primarily responsible for the examination of the village accounts and the correct preparation of the taluk accounts: the Settlement officer should see that these duties have been efficiently performed. The examination of the taluk and village accounts will at once show how far the Taluk Sheristadar or Head Accountant has satisfactorily executed his duties.

7. *Overhauling of accounts.*—Collectors should impress upon their Divisional officers that the jamabandi is the appointed opportunity for the thorough overhauling of all the accounts maintained in the taluk. All the difficulties which have been felt hitherto in most districts in reconciling the village and taluk accounts and in clearing up the district balances have arisen from confusion in the taluk and village accounts, which would not have existed had the annual settlements always been intelligently and thoroughly conducted.

8. *Verification of inspection work.*—The Settlement officer should satisfy himself that all the wet, waste and shavi, &c., have been inspected by the taluk officers, and that the claims to remission are well founded, testing the reports of these officers by an examination of village accounts Nos. 5-A (statement showing particulars of irrigation) and 20 (season report). He should invariably record his orders in his own handwriting, in ink, in statement No. 5 (the remission abstract).

9. *Village Account No.* 12.—Immediately after the claims to remission in each village are disposed of and orders have been passed upon cases of unauthorized cultivation (account No. 2-A) and water-charge

(account No. 6), the karnam should write up the abstract statement of settlement No. 12 [c] and its enclosure A [c] filling up every column previously left blank for the Settlement officer's orders and bringing out the total beriz of the village. This account should then be compared with the particulars of settlement No. 10, section ii, and both accounts should be signed by the karnam and the clerk who compared them, in token of their correctness. The account should then be checked by one of the clerks on the establishment of the officer conducting the settlement. [c] Columns 8—13 and 30 of statement No. 12 should be checked with village account No. 5 (statement of remissions) and its enclosure A, with the previous year's account, with village account No. 3-A (abstract of changes) and with taluk accounts Nos. 4, 5 and 6 (registers of darkhasts, relinquishments and transfers).[c] The extent shown in the statement under waste charged will be liable to correction if any portion of it is subsequently cultivated between the date of the jamabandi and the close of the fasli. It should however be remembered that lands sown after the end of March and not brought to harvest until the next fasli should be shown only in the succeeding year's accounts.

c B.P., No. 180, 13-4-93.

10. *Verification of darkhast, &c., registers.*—In a few cases also the entries in the taluk registers of darkhasts and relinquishments, Nos. 4 and 5, should be verified by comparison with the originals of the darkhasts and relinquishments. The clerk entrusted with this duty should state in his remarks whether the taluk accounts Nos. 4 to 7 (registers of darkhasts, relinquishments, transfers and other changes) have been properly kept in the taluk office. Any mistakes that are found should be corrected in red ink under the clerk's initials.

11. *Signing of Taluk Account No.* 12.—As soon as statement No. 12 (abstract of settlement) has been written, checked and corrected, the particulars of each village should be posted into the taluk abstract statement No. 12 (abstract of settlement). The Settlement officer should see that the totals of both tally, and affix his signature to both the taluk and village statements.

12. *Distribution of pattas.*—The distribution of the pattas should not be made before this abstract statement of demand for each village is completed and signed. When the officer conducting the settlement of a taluk is not the officer in divisional charge of it, a copy of the taluk abstract statement No. 12 (abstract of settlement) should be sent to the Divisional officer as soon as the settlement of the taluk is complete. The Divisional officer will forward it to the Collector together with the subsequent statement showing the demand accruing after jamabandi. [d] Where the Divisional officer himself conducts the jamabandi, he will keep these statements in his office and forward them to the Collector after the close of the year.[d]

d B.P., No. 131, Sett., 10-3-94.

13. *Signing of abstract statement of peshkash, &c.*—Abstract statements showing the demand under all heads of revenue [d] should be prepared for all permanently-settled estates, inam villages, &c., and minor inams situated therein from the taluk register B (register of the

beriz of permanently-settled estates, &c.), and submitted for the signature of the Settlement officer.[d]

[d] B.P., No. 131, Sett., 10-3-94.

14. *Scrutiny of outstanding balances.*—An important portion of the Settlement officer's duty is to supervise the scrutiny of the arrear balances outstanding. One of the clerks of his establishment should see that all the balances shown in village account 14 (individual ledger) have been fully accounted for in the taluk demand, collection, and balance statements Nos. 15-A and 15-B, including the irrecoverable arrears written off; that the collections shown in village cash accounts 14, 14A, 15, and 16 agree in all respects with those entered in the taluk accounts Nos. 15 (abstract of ryotwari collections) and 15A (demand, collection, and balance statement), and that the balances obtained by deducting the collections shown in the several accounts from the demands brought forward at the beginning of the year are the same in both sets of accounts. The totals in the daily cash chitta 13 should be checked in as many villages as possible. Complete agreement between the village and the taluk accounts should be insisted upon, and any difference, however slight, should be reconciled or satisfactorily explained.

15. *Method of checking Village and Taluk Accounts.*—The examination of the village accounts should be carried out partly by the Settlement officer *himself* and partly, under his supervision, by his office establishment. The following checks should generally be adopted, and should be supplemented by such others as may be suggested by local experience. More detailed instructions will be found in Board's Proceedings, No. 131, Settlement, dated 10th March 1894.

Statement No. 1 (Monthly cultivation).—This should be examined to see whether it has been regularly sent to the revenue inspector and bears his signature every month. It should be checked with statement No. 20 (season report) with a view to see whether the cultivation, wet and dry, followed the rainfall; and the karnam should be held responsible for the explanation of any apparent discrepancies. It should also be compared with the statement No. 2 (Adangal) to see whether any fields entered as waste in the latter have been shown as cultivated in any month in the former.

Statement No. 2 (Adangal).—The month in which the examination of cultivation and waste was made by the revenue inspector should be noted. It should be seen if the extent of cultivation under each crop is separately entered. The cultivation should be checked with No. 1 (monthly cultivation). This account is a very important one, and forms the basis of the settlement. The total of occupation should be checked with No. 12 (individual abstract), and care should be taken to see that all cultivation, whether of first or second crop, has been brought to account.

Statement No. 3 (Register of changes).—In a proportion of the cases of lands taken up on darkhast during the fasli, the darkhast memoranda should be examined in order to see whether the Standing Orders on the subject have been strictly followed. Column 10 of the statement should be checked with the permanent registers.

Statement No. 5 (Remission).—The entries should be checked with No. 2 (Adangal) and No. 6 (Statement of irrigated lands). The Settlement officer should enquire into the claims for remission and record his orders in his own handwriting and affix his signature at the close of the statement. No alteration will be made in the statement after the Settlement officer has signed it except under his initials.

Statement No. 8 (Statement of wet occupation).—This should be carefully examined in order to ascertain whether the karnam understands the detailed instructions of the Settlement Department.

Statement No. 10 (Individual chitta).—A few of the cases of relinquishments, transfers, &c., entered in this statement should be tested to see if any irregularities have occurred, and whether the Board's Standing Orders and the provisions of Madras Act II of 1864 have been strictly observed.

Enclosure to Statement No. 10.—All cases of transfer of pattas from the names of deceased pattadars to those of their heirs should be dealt with before the settlement of each village is completed.

Statement No. 13 (Daily cash chitta).—A few receipts should be taken at random from any ryots present, or should be sent for and compared with the entries in No. 13. This affords a very wholesome check on the village officers, and should be invariably done.

Statement No. 14 (Individual ledger).—Care should be taken to see that all the irrecoverable arrears sanctioned to be written off the accounts have been entered in this statement, and that subsequent collections have all been brought to account.

14-B (Statement of irrecoverable arrears).—The irrecoverable arrears should be examined by the Settlement officer in order to ascertain whether any sums have already been recommended for remission or are fraudulently or too laxly entered in the statement. It should be seen that in every case the revenue inspector has certified that the defaulter has no property either in the village in which he holds land or elsewhere. The Settlement officer should obtain information regarding the condition of the defaulters from the revenue inspector and the resident ryots of the village, and test by personal enquiry the accuracy of the remarks entered by the village officers. He should also examine the process registers and then pass orders in each case in his own hand. If any of the arrears already recommended or sanctioned to be written off the accounts are found to be recoverable, the Settlement officer should see that the necessary steps are taken to recover the amount and report the case in his jamabandi report with the name of the officer responsible for the careless enquiry, if any.

14-*C* (Statement of excess collection).—Where the excess collections are refunded in cash, care should be taken to see that the refunds certified as made have actually been paid to the ryots concerned and their receipts taken, and that no delay has occurred in the payment. The Settlement officer should also satisfy himself that the instructions issued by the Board (*vide* B.P., No. 131, Settlement, dated 10th March 1894) in regard to the adjustment of excess collections to the credit of the following year's dues have been carried out, in cases where cash refunds are not desired by the ryots concerned.

Statements Nos. 15 (Remittance list) *and* 16 (Kistbandi).—These statements should be examined in order to find out whether there has been any delay or irregularity in the remittances from the village. The totals in a few cases should be checked with the taluk cash chitta. The Settlement officer should satisfy himself that the dates prescribed for the remittance of village collections are so arranged as to allow of the remittances being despatched regularly from each village and of the statement No. 16 (Kistbandi) being returned by the taluk office without delay. He should also examine the kistbandi statement to ascertain whether the kists have been collected in accordance with the prescribed distribution.

Statements Nos. 19 (Birth and death register) *and* 22 (Statement of the sources of irrigation).—In a few villages taken at random the accuracy of the entries made in these statements should be tested. Lastly, the files of darkhast memoranda A and the taluk darkhast registers (No. IV account) should be examined with special reference to the questions whether the orders as to sub-division of fields have been observed, and whether any avoidable delay has been permitted in the disposal of darkhast applications.*

* B.P., No. 658, 20-9-89.

16. *Inspection of condition of village maps and registers.*—Officers conducting the jamabandi in settled districts should be required to see that each karnam produces for inspection, at the time his village is taken up for settlement, the maps and settlement registers of his charge. If they are not found in good order, fresh ones should be supplied at the karnam's expense from the taluk cutcherry. It should, at the same time, be ascertained that the file of district gazettes and circular orders in charge of village officers is complete.

B.P., 22-11-49; M., Vol. I, p. 505.
E.M.C., No. 721, 19-7-51.
B.P., No. 323, 18-1-64.
B.P., No. 3384, 3-6-64.
B.P., No. 4512, 19-7-64.
B.P., No. 2588, 30-11-86.
B.P., No. 51, 20-4-87.

13. Season Remissions.—The following rules relate to remission of assessment on *wet* lands, and of water-rate on irrigated *dry* lands :—

SECTION (i).—SETTLED TRACTS.

1. *Cases of total loss in which remission of the full assessment may be granted.*—[a] In settled tracts remission of the full assessment on single crop patta wet land will be granted where, owing either to deficiency or excess of water, the land is left waste, or the crop is totally lost, provided that such excess or deficiency has not been occasioned by any act or neglect of the persons to whom the land belongs,[a] [b] or is not due to the neglect on the part of the ryots concerned to carry out the customary repairs to the irrigation work which forms the source of supply.[b]

[a] B.Ps., No. 7009, 1-11-65; No. 2400, 17-12-72. [b] B.P., No. 226, 30-4-90.

2. *Remission on double crop lands*—(i) *When granted.*—On registered double crop patta wet lands and compounded double crop lands, remission of the consolidated double crop assessment will, subject to the proviso stated in rule 1, be granted if, owing to deficiency or excess of water, no crop is grown or all the crops grown are totally lost.

(ii) *Amount of Remission.*—On registered double crop patta lands, only single crop wet assessment will be charged, if only one irrigated crop is secured, and subject to the proviso stated in rule 1, the other crop is, owing to deficiency or excess of water, either not grown or is lost. This concession will not apply to compounded double crop lands.

G.Os., No. 336, 29–5–99 ; No. 401, 28–4–1900.

3. *Remission to be granted only for entire fields.*—Such remission will be granted only when an entire survey field [b] or a recognized sub-division thereof [b] is left waste, or when the crop on its entire area has totally failed, and not for portions of fields. [a] Sub-division of fields may be permitted for the purpose of obtaining wet remission, provided that the new field shall in no case be less than one acre in extent.[a] [b] These sub-divisions must, however, be permanent and must be demarcated with stones and must be applied for beforehand and not merely for the temporary purpose of obtaining remission on portions of fields on which loss of crop has already occurred before the application is made.[b]

B.P., No. 1427, 7–7–79. [a] B.P., No. 54, 27–1–90.
See also cl. (5) of para. 1 (i) of S.O., No. 3.
[b] G.O., No. 401, 28–4–1900.

4. *Constructive total loss.*—Remission, as has been stated, is only granted when the field is left waste, or the crop is totally lost. It is possible that in some cases there may be a very small quantity of grain here and there, though not enough to induce the owner of the crop to gather it. In such cases the loss may be considered total, and remission may be granted, only if the Jamabandi officer is satisfied by his own personal inspection or by the report of the Tahsildar or other officer deputed to inspect the field is satisfied that the yield is not more than one-sixteenth of an ordinary crop.

G.Os., No. 761, 8–12–98 ; No. 401, 28–4–1900.

5. *Notice of intention to ask for remission to be given.*—A ryot who desires to be granted remission under the above rules must apply in writing to the Revenue Inspector of the firka, or Deputy Tahsildar, or Tahsildar, or Divisional officer in time to allow of the inspection of the crop. Each such application must bear a court-fee stamp of one anna and be presented before a specified date to be notified by the Collector with reference to the harvest time. Ryots who omit to apply will do so at their own risk. Collective applications are inadmissible. Every endeavour should be made to have field inspections completed as promptly as possible. The ryots should be warned that it is open to the Jamabandi officer to refuse remission in all cases in which the crop has been cut, removed, or grazed by cattle before inspection.

G.Os., No. 761, 8–12–98 ; No. 401, 28–4–1900.

SECTION (ii).—UNSETTLED TRACTS.

6. *Cases in which remission may be granted.*—[a] In tracts which have not been settled by the Settlement Department, remission of the full assessment will be granted for total loss on wet land as in rule 1 and partial remission for partial loss on wet land when that partial loss is occasioned either by excess or deficiency of water, and such excess or deficiency has not been occasioned by any act or neglect of the persons

to whom the land belongs,[a] [b] or is not due to the neglect on the part of the ryots concerned to carry out the customary repairs to the irrigation work which forms the source of supply.[b]

[a] B.Ps., No. 7009, 1-11-65; No. 2400, 17-12-72. [b] B.P., No. 226, 30-4-90.

7. *Partial remission how to be calculated.*—In granting this partial remission no attempt will be made to estimate individual losses. Excluding fields which have borne a fair crop, as also occupied and unoccupied waste land, the ayakat of each irrigation work under which crops have been lost will be considered by itself. The condition of a sufficient number of the fields which have suffered will be examined, and the average percentage of loss determined.

B.Ps., No. 7009, 1-11-65; No. 2400, 17-12-72.

8. *The calculated percentage loss how to be applied.*—[a] The demand on all the fields in which there has been a loss will be reduced by the percentage thus calculated.[a] [b] There is no minimum limit as to the size of a tract in this case, and nothing to prevent Collectors from adjusting the proportion of remission to a single village[b] [c] or the area under a single tank, or a proportion only of the latter. If in one and the same village there should be two or three separate sources of irrigation, under each of which the crop has partially failed, but with a marked difference of degree in each case, it will even be proper to give separate percentage remissions.[c]

[a] B.Ps., No. 7009, 1-11-65; No. 2400, 17-12-72.
[b] B.P., No. 1622, 12-4-77. [c] B.P., No. 4587, 6-7-66.

SECTION (iii).—GENERAL.

9. *Remission when dry crops are cultivated on wet lands.*—[a] In all districts, whether settled or unsettled, where, owing to deficiency of water, dry crops are cultivated on wet land which must otherwise have remained waste, only dry assessment should, subject to the proviso stated in rule 1, be charged.[a] [b] By "dry assessment" is meant in settled districts the dry rate corresponding to the particular class and sort which the land bears as wet[b], [c] and in unsettled tracts, the highest dry rate of the village, the entire village being considered and not any particular hamlet thereof, in which the lands may be situated[c]: [b] provided that in cases where the highest dry rate exceeds the assessment of the wet land, the Collector may, at his discretion, temporarily affix the rate of the dry land adjoining or the rate charged on dry lands of similar quality.[b]

[a] B.P., No. 2400, 17-12-72. [b] B.P., No. 1690, 28-8-73.
[c] B.P., No. 1805, 12-8-86.

10. *Charge for a dry crop grown on wet land in certain cases.*—When a dry crop is grown on single crop wet land, but water becomes available in the irrigation source during any portion of the year, when it can be used for growing a wet crop, the usual wet assessment shall be levied. Where, however, no supply is received, or the supply is received at a time when it cannot be used [a] or in quantity insufficient [a] for raising a wet crop, only the dry assessment shall be charged, if the crop is not irrigated. If the dry crop is irrigated, [a] the Collector may,

at his discretion, charge either the full wet assessment or the water-rate prescribed for dry crops in addition to the dry assessment, provided that in the latter case the combined charge does not exceed the single wet assessment.[a]

B.P., No. 497, Sett., 23-11-94.
[a] G.O., No. 401, 28-4-1900.

11. *Remission on compounded and other registered double crop wet lands.*—The concession contemplated in rules 9 and 10 will also apply to compounded and other registered double crop wet lands; but it must be distinctly understood that double crop wet lands will be charged dry assessment only if all the crops grown are dry and the water received in the irrigation source is not sufficient to raise a wet crop and is not used to irrigate any of the crops grown. If one or more of the crops are irrigated, the appropriate water-rate shall be chargeable for each of the crops irrigated in addition to the dry assessment, provided the combined charge does not exceed the following maxima:—

(1) Compounded double crop lands—The compounded double crop rate.
(2) Other registered double crop wet lands—
 (*a*) When one crop is irrigated—Single wet assessment.
 (*b*) When two crops are irrigated—The consolidated double crop wet assessment.

If the water received in the irrigation source is sufficient to raise a wet crop, wet rates shall be charged as follows whether the dry crops grown are irrigated or not:—

(1) Compounded double crop wet lands—The compounded double crop rate.
(2) Other registered double crop wet lands—
 (*a*) When water is sufficient to raise one wet crop—Single wet assessment.
 (*b*) When water is sufficient to raise two wet crops—The consolidated double crop wet assessment.

12. *Remission of water-rate.*—Remission of water-rate on dry land will be allowed only when the crop is totally lost owing either to deficiency or excess of water, provided that such excess or deficiency has not been caused by any act or neglect of the persons to whom the land belongs; this rule applies not only to ryotwari patta lands, but also to permanently-settled and inam lands irrigated from a Government source. [a] The same rule applies also to second crop charge on single crop wet lands.[a]

B.P., No. 64, 13-2-93. [a] G.O., No. 401, 28-4-1900.

13. *Refunds of remitted amounts already paid.*—In all cases where remission is granted, refunds of remitted amounts already paid may be made under the rules for refunds elsewhere * given; but remission of cesses does not follow on the remission of land revenue.

B.P., No. 2400, 17-12-72.

* See S.O., No. 189 *infra.*

14. *Seed-beds.*—In deciding claims to remissions, seed-beds should not be excluded from the benefit of the concession.

B.P., No. 1337, 6–5–85.

15. *Mamul waste.*—No remission will be granted in respect of "mamul waste."

G.O., No. 761, 8–12–98.

Note.—"Mâmul waste" is occupied land which is not cultivated regularly in a normal year and which, it may be presumed, would have been kept uncultivated even if the season and water-supply had been normal.

G.O., No. 401, 28–4–1900.

14. Exceptional Remissions.—In very exceptional circumstances, remission of assessment may be allowed according to the following rules :—

1. *Partial loss on wet lands.*—For partial loss on *wet* lands in settled tracts caused by a short supply of water or insufficient rainfall in exceptional seasons, a remission of assessment may be granted, if it is sanctioned by the Board and Government. It will be given at a uniform rate, calculated, not with reference to individual losses, but with reference to the average loss in the whole tract on which this species of remission is granted.

B.Ps., No. 249, Sett., 21–5–89 ; No. 172, Sett., 7–3–92 ; No. 185, 10–3–92.

2. *Remission of dry assessment*—(i) *Remission when allowed.*—When in very exceptional circumstances Collectors see sufficient cause to recommend indulgence with respect to assessment on *dry* land, and the Board and Government have sanctioned it, a remission of assessment may be granted ; but it must be given at uniform rates, calculated, not with reference to individual losses, but with reference to the average loss in the whole tract on which the remission is granted.

G.Os., No. 761, 8–12–98 ; No. 401, 28–4–1900.

(ii) *The amount of the remission.*—No remission will be granted in respect of tracts in which the average yield is one-half of the ordinary yield or more. When it is less, remission will generally be granted at the following rates, at the discretion of the Board :—

When the yield is between one-half and one-third of an average yield	From 25 to 50 per cent.
When it is between one-third and one-sixth	,, 50 to 75 ,,
When it is one-sixth or less	,, 75 to 100 ,,

B.Ps., No. 810, 11–3–85 ; No. 457, 10–3–87 ; No. 64, Sett., 13–2–89 ; No. 327, 28–8–96.

(iii) *Remission on land left waste.*—[a] No remission will be given in respect of "mamul waste."[a] [b] For other occupied waste within the tract, the same rate of remission will be given as for land on which the crop has failed.[b]

[a] G.O., No. 761, 8–12–98. [b] G.Os., No. 761, 8–12–98 ; No. 401, 28–4–1900.

Note.—Mamul waste is occupied land which is not cultivated regularly in a normal year and which, it may be presumed, would have been kept uncultivated even if the season had been normal.

G.O., No. 401, 28–4–1900.

3. *Lands cultivated without permission, and inam lands.*—Any concessions allowed to ordinary ryotwari lands may, with the previous sanction of the Board, be allowed to lands cultivated without permission, provided that the Divisional officer is satisfied that the cultivation is otherwise unobjectionable; and to inam lands charged with full assessment, or with a quit-rent or jodi equal to or more than the full assessment.

B.P., No. 275, 7-4-92.

4. *Refunds.*—In all cases where remission is granted, refunds of remitted amounts already paid may be made under the rules for refunds elsewhere* given; but remission of cesses does not follow on the remission of land revenue.

B.P., No. 2400, 17-12-72.
G.O., No. 401, 28-4-1900.

PART II.—DISPOSAL OF LAND.

15. Grant of lands for occupation subject to payment of assessment—

SECTION (i).—DARKHAST FOR ASSESSED LAND.

Power of Tahsildar to sanction.—[a] Sanction to take possession of [a] unoccupied assessed lands may ordinarily be granted to applicants by the Tahsildar † on his own authority under the following rules and subject to appeal as hereinafter provided, unless such lands fall under one or other of the classes specified in the next paragraph:—

B.Ps., No. 7164, 23-12-61; No. 5632, 9-9-63. [a] G.O., No. 406, 12-5-93.

2. *Assignment when objectionable.*—The grant for cultivation of the following classes of land is *primâ facie* objectionable:—

(i) *Lands reserved as required for public purposes.*—Applications for land, which, although assessed, has been reserved for Government, village, or other special purposes, are not to be entertained by the village authorities or the Tahsildar without the express permission of the Collector or the Divisional officer to whom the party should apply in the first instance by petition [a] which need not be stamped.[a] Such lands should be entered as reserved in the paimash or settlement register and in the village adangal.

B.P., No. 5632, 9-9-63; G.O., No. 406, 12-5-93. [a] G.O., No. 6, 8-1-1900.

(ii) *Lands reserved under section 26 of the Forest Act.*—When any land has been set apart as reserved under rule 2 of the rules under section 26 of the Forest Act, the survey number of that land should be entered as reserved in the appropriate column of the paimash or settlement register and of the adangal of the village, and no patta granted for such land will be valid unless it has been granted with the special sanction of the Board of Revenue, to be recorded on the face of the patta. The possibility of a fraudulent enfacement on the patta must be guarded against.

* B.P., No. 925, For. 22, 15-3-84; B.P., No. 159, 18-3-90; G.O., No. 406, 12-5-93.

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* *See* S.O., No. 189, *infra*.

† In this order, the word 'Tahsildar' wherever it occurs includes also the Deputy Tahsildar acting within his own division. (B.P., No. 2942, 2-10-83.)

(iii) *Lands in the vicinity of Forest reserves.*—If land has been unoccupied for eighteen months and adjoins a reserved forest or an unreserved block of 300 acres, the District Forest-officer should be addressed as to whether there is any objection to its grant on patta before any application for it is entertained.

B.P., No. 2412, For. 189, 14–7–84; G.O., No. 406, 12–5–93; B.P., No. 433, 24–7–93.

Proviso.—This condition does not apply to districts or taluks in which the proposals for reservation for forest purposes are complete.

(iv) *Lands containing topes or valuable trees or trees held on tree-patta.*—(*a*) Where any land contains large groups of palmyras or fruit trees or valuable timber trees, whether growing spontaneously or artificially, it is generally desirable to keep the ownership in the hands of Government for abkári or forest purposes. Tahsildars should, therefore, use considerable discretion in alienating such lands, and should in all doubtful cases obtain the orders of the Divisional officer.

S.O., No. 18, para. 4, cls. (i) and (ii).

(*b*) When an application is made for waste land containing trees which are held on tree-patta, and the tree-tax exceeds the land-tax, the darkhast should be refused.

S.O., No. 18, para. 2, cl. (iii).

(v) *Waste lands within and in the vicinity of towns.*—These should be dealt with as provided in Standing Order No. 21.

S.O., No. 21.

(vi) *Lands in the vicinity of Railway stations.*—As much inconvenience is entailed by private individuals' holding lands in the vicinity of railway stations, Collectors are debarred from assigning for private occupation Government lands situated within half a mile (880 yards) of the boundary of a railway station except with the special sanction of the Board obtained in each case. They should inform their Taluk subordinates that they are prohibited from permitting any such occupation without special orders, and will be held personally responsible for any unauthorized occupation due to their act or neglect. The sanction of the Board will not be given unless, for special reasons, the Railway authorities are in favour of the grant. Such lands should be registered as reserved in the village accounts.

B.Ps., No. 2902, 21–11–81; No. 1588, 20–6–82; No. 661, 21–11–91; No. 365, 24–6–93.

(vii) *Waste lands containing minerals, quarries, &c.*—Waste lands containing valuable minerals or quarries of building-stone, &c., should not be granted for cultivation on patta. Any application made in respect to such lands should be referred by the Collector, with full particulars and suggestions, for the orders of the Board.

G.O., No. 1293, 19–11–85.

(viii) *Relinquished lands.*—Valuable lands relinquished with arrears due thereon should not be granted on darkhast, but should be sold as provided in paragraph 5 of Standing Order No. 33.

S.O., No. 33, para. 5.

(ix) *Lands sold for arrears of revenue and bought in by Government.*—These will be dealt with as set forth in Standing Order No. 45, paragraph 2.

S.O., No. 45, para. 2.

(x) *Lands acquired by Government for public purposes on payment of compensation, but not now required.*—These should be dealt with under Standing Order No. 90, paragraph 30.

S.O., No. 90, para. 30.

(xi) *Tank-bed lands and lankas.*—Tank-bed lands should be dealt with as set forth in Standing Order No. 16. Lanka lands not held on pattà and river accretions and re-formed lands for which their former owners have ceased to pay assessment are at the absolute disposal of Government and should be sold by auction subject to the payment of such assessment as may be imposed by the Settlement Department. In Gódávari, however, lankas will form the subject of special leases.

S.O., No. 16; B.Ps., No. 1888, 20–7–74; No. 120, 21–1–75; No. 315, 24–7–94.

(xii) *Assessed waste lands on the Nilgiris, &c.*—Assessed waste lands on the Nilgiris and Shevaroy Hills and in the Wynaad should be dealt with as provided in Standing Order No. 20.

S.O., No. 20.

(xiii) *Lands within Cantonment limits.*—No lands situated within the limits of cantonments can be assigned on patta without the special sanction of the Military authorities.

G.O., No. 4727, Mis., 16–12–93; B.P., No. 28, 18–1–94.

(xiv) *Waste lands commanded by large irrigation projects executed at the cost of Government.*—Large areas of waste land deriving their present or prospective value solely from irrigation projects executed at the cost of the State should ordinarily be sold, after reserving a moderate but sufficient percentage for free distribution among the resident ryots.

B.P., No. 85, 15–3–95.

3. *Application to be in writing*—(i) *Form and contents.*—Applications for assessed lands must be in writing and must clearly specify the land desired. They may be written on plain paper, and may be presented at any time of the year; but no application can be received except for land which is actually at the time unoccupied, or has been occupied without proper sanction, or has just been formally relinquished though not actually quitted.

(ii) *Conditional darkhasts.*—No notice should be taken of conditional darkhasts.

B.P., No. 1943, 1–9–86; G.O., No. 406, 12–5–93.

4. *To whom applications should be made.*—Applications for ordinary assessed land may be made either to the village authorities or to the Tahsildar; but the disposal of such cases, subject to the necessary appeal, rests always with the Tahsildar. Applications by village

officers and members of their families must, however, always be made to the Tahsildar in the first instance.

B.P., No. 5632, 9-9-63; G.O., No. 406, 12-5-93.

5. *Procedure on receipt of application.*—When an application for land is made, in the first instance, to the Tahsildar, it should be referred by him to the village authorities for report. On receipt of the application by the village officers, either direct or through the Tahsildar, it should at once be entered in register C given in appendix II, the fact of the application being forthwith published in the village by beat of tom-tom, and a notice of it in Form A-1 (in appendix II) posted up in the village choultry and on the darkhast land for fifteen days. At the end of that period a memorandum in duplicate (Form A in appendix II) should be prepared and sent to the Tahsildar without delay, together with the notice (Form A-1), which should be signed by the monigar and the karnam and attested by at least two other persons in token of such publication. The attesters should be persons holding adjacent lands or other persons having prior claims under paragraph 8 *infra*. If there are none of these, or they are illiterate, any two other respectable inhabitants may attest. But in this case the reason why the adjacent landholders, &c., have not attested the notice should be explained at the foot of Form A-1. The memorandum should also be accompanied by a list in Form A-2 (in appendix II) showing adjacent landholders.

B.Ps., No. 5632, 9-9-63; No. 1592, 15-8-72; No. 1615, 17-8-72; No. 1943, 1-9-86; G.O., No. 406, 12-5-93.

6. *Sub-division of survey fields for darkhast.*—Subject to the provisions of Standing Order No. 3, the sub-division of survey fields is permitted without restriction for the purposes of darkhast, but, as stated in paragraph 8 below, darkhasts for whole survey fields will have the preference over darkhasts for portions only.

G.O., No. 312, 26-2-75.

7. *Grant of darkhast.*—If the village officers' report shows that no objection exists to the grant on patta of the land applied for, and there is only one applicant therefor, the land should be granted to him on his complying with the conditions set forth in paragraph 25 *infra*. If there are several applicants, the Tahsildar should decide which of them is entitled to preference and should grant the land accordingly, subject to the conditions aforesaid.

B.P., No. 5632, 9-9-63.

8. *Rules of preference when there are two or more applicants*—(i) *Order of preference.*—As a general rule, preference between two or more applicants should be in the following order:—

(1) If scattered trees on the darkhast land are already held on patta, or if a well exists on the land, the holder of the tree-patta or the ryot who has been using the well-water for cultivation should have preference.

S.O., No. 18, para. 6; B.P., No. 2245, 1-8-85.

(2) Darkhasts for whole survey fields will have the preference over those for portions only.

G.O., No. 312, 26-2-75.

(3) In the absence of a claim on either of the above grounds preference will be given in the following order :—

(a) to a pattadar of the village whose land adjoins;
(b) to the first among the applicants who is a pattadar of the village;
(c) to the first applicant in the absence of any of the above privileged persons.

Provided that a ryot through whose relinquishment or default in payment of revenue the land has become unoccupied can have no preferential claim except as prior applicant.

B.Ps., No. 5632, 9-9-63; No. 2801, 26-4-69; No. 501, 2-2-71; B.P., No. 2226, 18-11-72; G.O., No. 406, 12-5-93; G.O., No. 577, 28-6-93.

Note.—When two or more applicants are equally qualified under clauses (1), (2) and (3) (a) above, the preference shall ordinarily be given according to the order of application. (G.O., No. 614, 11-7-93.)

(ii) *Departure from rules in special cases.*—The foregoing are general rules, and may be departed from in special cases when considerations of equity require it, but not otherwise. In such cases full reasons for the decision should be clearly stated in column 18 of the village officers' memorandum.

B.P., No. 1943, 1-9-86.

(iii) *General proviso.*—Nothing contained in these rules shall be held to debar Government from disposing of assessed waste land otherwise than under these rules at its discretion as heretofore.

B.P., No. 217, 12-9-99.

9. *Exclusion of road-way.*—When a road runs through the land darkhasted for, the extent required at a maximum width of 44 yards should be deducted and the remainder assigned for cultivation.

B.P., No. 1604, 16-8-72.

10. *Exclusion of tank-bunds, &c.*—Similarly, when the bank of an irrigation work runs through or near the land, the extent of land required to allow a 25 yards' margin along the foot of the embankment should be deducted if the irrigation work is an important one, such as a main canal, a main distributary, or a main drainage channel. In the case of subordinate or minor distributaries or minor drains, a margin of 6 yards will be sufficient. Detailed lists of both the classes of works above referred to will be furnished by the Department of Public Works. But, if in any case the irrigation work concerned is not found in either list, a margin of 25 yards should be reserved, or reference made to the Executive Engineer; in the case of channels without embankments it will, however, suffice to deduct a margin of 3 yards. The land deducted as above should be shown in the accounts as tank or channel poramboke as the case may be.

B.Ps., No. 320, 5-2-86; No. 502, 8-9-92; G.O., No. 406, 12-5-93.

11. *Communication of orders on darkhasts.*—Orders passed in darkhast cases should at once be communicated by the Tahsildar to all the parties concerned. Printed endorsements in the Form D given in appendix III may be used.

G.O., No. 406, 12-5-93.

12. *Sale of occupancy right by auction.*—When assessed waste land is darkhasted for under these rules by two or more persons, and the Tahsildar or Divisional officer is unable to decide which of them has the best claim to have the land assigned to him for cultivation, the Divisional officer may order the right of occupying the land to be sold by public auction to the highest bidder. The purchaser at such auction will be liable to pay the same assessment as if the land had been assigned to him in the first instance on darkhast. Any person may bid at such auction. When land is thus sold, a provision should be inserted in the conditions of sale similar to clause 3 of section 36, Madras Act II of 1864, requiring the deposit by the purchaser, at the time of purchase, of a sum equal to 15 per cent. of the price, such deposit being declared liable to forfeiture should the remainder be not paid within thirty days from the date of sale.

B.P., No. 232, 26-6-96; G.O., No. 1146, 18-9-83.

13. *Appeals in darkhast cases.*—From the Tahsildar's decision in darkhast cases an appeal will lie to the Divisional officer if made within thirty days. No second appeal from a darkhast decision will be admitted.* Such appeals will, therefore, be entertained by the Collector or the Board only in those rare instances in which the original decision was passed by the Divisional officer in the former case or by the Collector himself in the latter. In such cases the appeal time will be 30 days from the Divisional officer to the Collector and 40 days from the Collector to the Board. An appeal otherwise entertainable may also be admitted by any officer after the period of limitation prescribed in this order for that purpose when the appellant satisfies the appellate authority that he had sufficient cause for not presenting the appeal within such period, and provided that a patta for the land has not been issued by a competent officer under the provisions of paragraph 14. As in the case of an appeal in a civil suit, the days will be reckoned from, and exclusive of, the day on which the decision was pronounced, and also exclusive of such time as may have been requisite for obtaining a copy of the decree appealed against. The date of the decision, the date of application for copy, and the date of copy being ready for delivery should all be entered upon the back of the copy with a note of the day on which appeal time expires. Any person interested in the matter may appeal.

B.Ps., No. 30, 5-1-72; No. 2029, 18-10-72; No. 677, 31-10-87; G.Os., No. 738, 19-7-92; No. 406, 12-5-93.

14. *Postponement of registry pending disposal of appeal.*—An applicant put in possession by the Tahsildar should on no account be summarily dispossessed by order of the Divisional officer, as such acts of dispossession cannot be said to be "by due course of law." When an appeal is admitted, it will be the duty of the admitting authority forthwith to send a notice to the officer whose decision is appealed against, informing him of the fact and requiring him to send up the records and instructing him to withhold the registry of the land until

* *Note.*—This rule, however, is intended to prevent the prolonged investigation of the claims of rival applicants, but does not debar the Collector or the Board from revising the order of a subordinate officer declaring a particular piece of land to be unfit for assignment. (B.Ps., No. 2869, Mis., 13-10-98; No. 196, 22-8-99.)

the appeal has been disposed of. Registry must then be withheld accordingly, or if ordered will be considered as only conditional till the appeal is disposed of. If no such requisition is received by the Tahsildar from the Divisional officer within twenty days after the expiry of the appeal time, he will understand that no appeal has been admitted and will proceed to register the person in whose favour decision was given as entitled to receive a patta at the next jamabandi.* Provided with this patta, the person in whose favour the decision of the appellate authority has been given must be left to sue the party in possession, if any, unless he can induce him to vacate by some other lawful means. It should be distinctly understood that registry ordered by subordinate officers will be considered only conditional, and that it will be liable to cancellation by a superior authority if the grant is found to be irregular and unauthorized, although there may be no proof of fraud.

B.Ps., No. 30, 5–1–72; No. 280, 10–6–92; G.Os., No. 738, 19–7–92; No. 406, 12–5–93; B.P., No. 42, 29–1–94.

15. *Procedure in hearing appeals.*—No appeal petition should be admitted unless accompanied by certified copies of the decision or decisions already passed in the case. No district officer should decide a case in appeal without giving the other party notice to appear and be heard. The decision, whether in English in the officer's own hand, or prepared under his verbal instructions in a vernacular language, should be kept with the record of the case, and a copy given to parties, as a matter of course, on their application, and on payment of any necessary fees or stamp. Orders passed on appeals should invariably be communicated in writing and free of charge to the parties concerned, unless the decision was passed in their presence.

B.Ps., No. 30, 5–1–72; No. 677, 31–10–87; G.O., No. 406, 12–5–93.

16. *Promptitude in disposal to be insisted on.*—In no part of the Tahsildar's work are promptitude and system more important than in the disposal of darkhast cases. While on tour, he should dispose of any darkhasts that may be pending in the villages visited.

B.P., No. 1943, 1–9–86.

SECTION (ii).—DARKHAST FOR UNASSESSED LAND.

17. *Procedure.*—Applications for unassessed lands for purposes of cultivation should be presented in writing to the Tahsildar or the Divisional officer. [a] Such applications need not be stamped.[a] On receipt of an application the Tahsildar will make inquiries as to whether the land falls under channel or communal poramboke, or its grant is otherwise objectionable on any of the grounds specified in paragraph 2 above. If he considers the grant of the land undesirable, he will reject the application; but if, in his opinion, the application ought to be complied with, he will submit it to the Divisional officer who is authorized to pass orders directing the transfer of the land to the head of '*Ayan*' or 'assessed,' and its grant on patta or

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* The same instruction applies, *mutatis mutandis*, when the original decision is given by an officer higher in rank than the Tahsildar. (B.P., No. 661, 16–11–93.)

its disposal under the darkhast rules. In the latter case an A memorandum should be sent in by the village officers, and the ordinary darkhast rules will apply.

G.Os., No. 406, 12-5-93; No. 680, 14-11-98.
a B.Ps., No. 84, Sep. Rev., 27-2-97; No. 4231, Mis., Sep. Rev., 23-9-99;
G.O., No. 6, 8-1-1900.

Note.—In the case of specially valuable unassessed lands, the grant of which on patta is not objectionable, the Collector may, after recording his reasons, order the right of occupying the land to be sold by auction to the highest bidder. The land will then be transferred to *Ayan* and granted on patta to the successful bidder. The sale and grant of patta in such cases will be under the conditions specified in paragraphs 12 and 20 of this Order.

B.P., No. 41, 29-1-94.

SECTION (iii).—UNAUTHORIZED OCCUPATION.

18. *Assessed land*—(i) *Submission of* A *memorandum.*—In cases of occupation of assessed lands without formal application, a separate memorandum in duplicate in the Form (A) prescribed for formal darkhast should be sent by the village officers to the Tahsildar once a month, notice of such occupation being previously published in the village in the manner provided in paragraph 5 *supra* in regard to formal darkhasts, with a note in the remarks column as to whether a patta is desired or not.

(ii) *Procedure on receipt of* A *memorandum.*—If it appears from the memorandum that patta is desired, the Tahsildar should dispose of each case under the rules laid down in the case of formal applications. If patta is not desired the assessment for the fasli will be charged as *sivai-jama*.

(iii) *Nil statement.*—A *nil* statement should be sent for each month from every village in which there has been no unauthorized occupation.

G.O., No. 180, 3-2-75; B.Ps., No. 654, 28-2-84; No. 1943, 1-9-86;
G.O., No. 406, 12-5-93.

19. *Unassessed or reserved land.*—In cases of unauthorized occupation, without formal application, of unassessed lands or assessed lands reserved for public purposes or the assignment of which is otherwise barred under paragraph 2 *supra*, a separate memorandum in Form (B) in Appendix IV should be sent monthly, in duplicate, by the village officers to the Tahsildar, a *nil* statement being submitted if there is no such occupation in any month. The Tahsildar should, in due course, obtain the orders of the Divisional officer, who has discretionary power (subject to the reservations specified in paragraph 2 above) to transfer the land to the head of ordinary 'assessed,' and then to give it out on patta to the occupier, or order its disposal under the darkhast rules. If, however, the occupation is, in the Divisional officer's opinion, objectionable, he can check it by the imposition of prohibitory assessment without limit. The orders of the Divisional officer should be communicated to the village officers in the duplicate copy of the memorandum.

G.O., No. 180, 3-2-75; B.Ps., No. 654, 28-2-84; No. 1943, 1-9-86;
G.O., No. 406, 12-5-93.

20. *Rate of assessment to be charged.*—When unassessed lands are ordered to be assigned on patta, the assessment to be charged will

ordinarily be the assessment on similar land in the neighbourhood; but the Divisional officer can exercise his discretion in the matter.

G.O., No. 406, 12-5-93.

21. *Unauthorized occupation by Village officers.*—Village officers are absolutely prohibited from entering upon or cultivating assessed or unassessed waste lands whether in their own or other villages, unless such lands have been assigned to them under the darkhast rules by competent authority.

22. *Forms to be correctly filled in.*—In preparing the memoranda A and B, village officers should see that the several columns are correctly filled in.

23. *Preparation of A memorandum.*—In column 5 of the A memorandum, the land should be described as wet or dry. In filling up column 12, it should be explained why a right-of-way is required, whether to allow access to cultivable waste or for what other purpose. If an irrigation channel or the embankment of an irrigation work does not run through the land, but merely adjoins it, its distance from the land should be reported. In column 13 should be included the names of all persons who have applied for the land or have objected to its grant to the applicant or occupier. Columns 1 to 16 should be filled in by the village officers, and the memorandum should be dated and signed both by the monigar and karnam. When the submission of the memorandum is delayed beyond 20 days from the date of receipt of the application, the cause of the delay should be explained in the remarks column. The village officers should be held responsible for the correct filling up of the memorandum. Columns 17 and 18 will be filled in by the Tahsildar, and one copy of the memorandum will be returned to the village officers, who will thereupon fill in column 19 and carry out the orders of the Tahsildar.

B.Ps., No. 5632, 9-9-63; No. 289, 19-2-81; No. 1943, 1-9-86.

24. *Maintenance of darkhast records.*—Files of A and B memoranda and the register C should be maintained by the village officers, while a register in the Form No. 4 prescribed in the Taluk Manual should be kept in the Tahsildar's office. It will be the duty of the Tahsildar to have the village file of A memoranda and the C register examined and compared with the taluk register, and to submit the latter, at the time of settlement, to the officer making the jamabandi, with an attestation under his signature duly certifying that it is correct. He will also obtain the countersignature of the settlement-officer to it, in testimony that it has been submitted and has been found open to no objection. It will be the duty of jamabandi officers to examine how far the above rules have been observed.

B.Ps., No. 5632, 9-9-63; No. 159, 18-3-90.

SECTION (iv).—GENERAL CONDITIONS APPLICABLE TO ALL ASSIGNMENTS UNDER THIS STANDING ORDER.

25. *Date from which assessment is payable.*—The applicant must, if his application be complied with, be ready to pay the assessment on the land for the fasli in which he receives possession of it, unless otherwise specially ordered by the Collector. In the case of lands

occupied without application, the whole amount of assessment of the land shall be payable within thirty days after the amount has been fixed by the proper authority and notified to the party concerned.

B.P., No. 71, 18-1-73; G.O., No. 406, 12-5-93.

26. *Payment for standing trees.*—Where there are trees standing on the darkhast land, their value, as settled by the District Forest-officer or under the orders of the Collector, should be recovered from the successful applicant before he is put in possession of the land, unless the Collector thinks fit as a special case to give a patta for the land with the usufruct of the trees standing thereon. The value of any buildings, wells, &c., should be similarly collected.

B.P., No. 925, For. 22, 15-3-84; G.O., No. 406, 12-5-93; B.Ps., No. 339, 15-6-93; No. 346, 15-8-94.

27. *Payment of cost of demarcation.*—Applicants for demarcated land in districts where waste land has been demarcated at the cost of Government will be required, before taking possession, to pay the expense which has been incurred in demarcating it, the amount being calculated on the average cost of demarcation in the taluk. If the land has been unoccupied since the date of demarcation, the entire expense of the demarcation so calculated will have to be paid by the applicant, and in the case of land which has been occupied since the demarcation, the applicant will be required to pay any balance known to be due on that account by the previous occupant. If there are no boundary marks, it will be incumbent on the applicant to place them in such manner as may be required by the village authorities.

B.Ps., No. 5632, 9-9-63; No. 3668, 30-5-70.

SECTION (v).—SPECIAL DARKHAST RULES.

28. *Chingleput and South Canara.*—The foregoing rules are applicable to the Chingleput district, subject to certain modifications which are noted in appendix V. [a] Separate rules have been framed for South Canara [a].

G.O., No. 841, 28-1-94. [a] G.O., No. 219, 19-4-95.

16. Disposal of tank-bed lands—*Sub-division into convenient plots.*—[a] When a tank is removed from the list of irrigation sources and the ayakat thereunder transferred to dry, the lands in the bed of the tank should be laid out into convenient plots of [b] not less than half an acre each [b] and sold by auction, subject to payment of the highest dry assessment current in the village.[a]

[a] G.Os., No. 550, 7-4-75; No. 380, 30-5-90; B.Ps., No. 215, 17-7-90; No. 270, 8-9-90. G.O., No. 736, 11-6-84.

2. *Compensation to inamdars.*—[a] Where there are inam lands under the tank, the inamdars may be allowed to have their lands transferred to dry and have the quit-rent revised accordingly [a]; [b] or may be compensated by a grant of land in the tank-bed sufficient to make up the difference between the wet and dry assessment of their holdings. In the latter case, the inam lands should be assigned in one block, and the area available after compensating the inamdars should be sold under paragraph 1 *supra*.[b]

[a] G.O., No. 1607, 20-12-83. [b] B.P., No. 914, 6-7-80; G.O., No. 1184, 18-9-80.

17. Cowles—*In what cases granted.*—[a] Progressive cowles for cultivation are rarely necessary under a moderate assessment, and should be restricted to the reclamation of heavy jungle land, of swamps, or of land infested with nuth grass, or similar exceptional cases.[a] [b] Cowles free of assessment, varying in period from five to [c] twenty [c] years at the discretion of the Collector, may be given for clearing waste land covered with prickly-pear.[b]

2. *Yearly clearance to be enforced.*—[b] The extent of land to be cleared yearly should be entered in a cowle. Thus in a five-year cowle it should be made a condition that one-fifth of the land is to be cleared yearly. The forfeiture of the cowle should be the penalty for non-fulfilment of the contract.[b] [d] The terms of all cowles should be strictly enforced.[d]

[a] B.P., No. 949, 19-3-59; G.O., No. 648, 11-5-59; B.P., No. 4078, 10-10-59.
[b] B.P., No. 2372, 25-8-74; G.O., No. 1236, 29-9-74.
[c] B.P., No. 172, 11-4-93. [d] B.P., No. 4006, 5-10-59.

18. Scattered trees and Government topes *—*Scattered trees treated as annexed to the land*—(i) *Procedure when the land has an owner.*—When land has already been granted, without specified conditions, on patta, or as inam, or as backyard, the holders of trees situated on such lands have an absolute proprietary right in them, and may lop or fell them at pleasure and without first applying to Government officers for permission. No tree-tax will be levied on trees of any kind which now exist, or may hereafter be planted, on patta land granted as specified in this paragraph, excepting in Malabar, Tinnevelly, and Tanjore, where a tree-tax is substituted for the land assessment. Similarly no tree-tax will be levied on trees growing on inam lands, or in backyards.

(ii) *Procedure when the land is applied for on patta.*—[a] When newly assigning on patta unoccupied waste land, Collectors are authorized to require payment by the applicant of the value of any scattered trees standing thereon before putting him in possession.[a]

(iii) *Procedure when the land is sold for arrears of revenue.*—In the event of the assessment due on land not being paid, the land will be liable to be sold for the arrear along with the topes and trees on it. No separate sale of trees will be permitted. This rule will be modified only in the exceptional cases of there being a separate patta for the trees.

2. *Scattered trees treated as distinct from the land*—(i) *Rights and restrictions implied in a tree-patta.*—[b] The issue of a tree-patta and the payment of the tree-tax entered therein only convey to the pattadar the usufruct of the trees.[b] [c] In all cases where such usufruct only is conveyed, it should be noted in the patta that the pattadar has no right to cut down the trees [c]; and [d] a condition should be inserted in all tree-pattas that they are liable to be cancelled when the land is granted on patta.[d]

(ii) *Procedure when the land and trees are held on different pattas.*—There are instances under existing arrangements where one ryot holds

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* This Standing Order does not apply to reserved forests or reserved lands, which are under the control of the Collector in his capacity as head of the Forest Department in his district (for rules regarding these *vide Forest Manual*), and it applies only to unreserved lands, assigned or unassigned, and poramboke.

a patta for the land, and another holds a patta for trees growing upon it. In these cases, when the holder of the trees does not consent to pay the tree-tax to the land pattadar, it will be collected from the former by the Government officers and the amount will be deducted from the sum due by the land pattadar. [e] If the tree-tax exceeds the land-tax the surplus will be credited to Government.[e] Collectors should, however, endeavour to bring this inconvenient system of double pattas to an end, and for this purpose, should, whenever practicable, give receipts and not pattas to the tree-holders.

(iii) *Procedure when the land applied for contains trees held on tree-patta.*—When an application or darkhast is made for waste land containing trees which are held on tree-patta, the holder of the trees is to be offered the first choice of taking the land at the 'taram' assessment; [f] but if the tree-tax exceeds the land-tax, the darkhast for the land should be refused.[f]

(iv) *Assignment of trees on land on conditional patta.*—[g] In special cases in which the Collector may not think it necessary to insist on payment of the value of the trees under clause (ii) of paragraph 1 *supra*, he may issue a land-patta saddled with a condition that the holder is to have, as regards trees then standing on the land, a right to the usufruct, that is to say, to the leaves and loppings as well as to the fruit, without the right to fell.[g]

3. *Trees on or in dasabandham tanks.*—[h] Trees growing on dasabandham tank-bunds are the property of the inamdar whose duty it is to keep the tanks in order, and no claim to such trees can be made on behalf of Government.[h] [i] Dasabandham inamdars may also be permitted to enjoy the trees in their tank-beds, if it is customary for them to do so.[i]

4. *Government topes*—(i) *Reservation of palmyra and date trees.*—Waste land on which palmyra and date trees grow in considerable numbers will, as a rule, be reserved for abkári or forest purposes. When any of these trees are given or sold to the ryots for domestic purposes, the Collector should arrange that others are sown or planted in the place.

(ii) *Discretion in assignment.*—In alienating lands containing scattered trees or topes, Collectors should use considerable discretion. Where there are large groups of palmyras, fruit trees or valuable timber trees, [j] whether growing spontaneously or artificially, [j] it will generally be desirable to keep the ownership in the hands of Government.

(iii) *Assignment to pattadar.*—Applications may be made for topes now in the hands of Government on the condition of paying the 'taram' assessment of the land on which they stand. Where the heirs of the original planters of these topes are found, such persons will have the preference. In these cases, as in those mentioned in clause (ii) of paragraph 1, after the patta is given for the land on which the tope stands, the pattadar becomes absolute proprietor of the trees.

(iv) *Assignment on lease or tree-patta.*—In the case of topes for which offers are not made on the condition of paying the land assessment, the ordinary tree-tax can be levied on the trees. In these cases the temporary holder will be entitled to the usufruct, but must not fell the trees without permission.

(v) *Management by Collector.*—Where no persons are willing to rent topes, measures will be taken by the Collector to gather and dispose of the produce.

5. *Charge for irrigation.*—When water is taken from a Government source for trees standing on unirrigated land, the usual water-tax will be levied in addition to the dry assessment. When cocoanut or other trees are planted on irrigated land, a single crop or a double crop assessment will be levied with reference to the registry of the land as single or double crop; [k] but if water is taken for a number of months in the year sufficient to raise two rice crops, double crop assessment should be charged even if the plantation is on land registered as single crop.[k] [l] On new plantations of this description, however, even upon land registered as double crop, the single crop assessment only will be levied, unless water be taken from a Government source for a number of months in the year sufficient for raising two rice crops.[l] [m] These instructions apply to tope plantations only, but not to betel gardens which should be treated as garden crop and charged double crop assessment.[m]

6. *Crediting of tree revenue.*—[n] The revenue from trees and from minor produce on unoccupied lands other than reserved forests and reserved lands falls generally under the following heads:—

(1) Tax on trees held on patta which stand on unreserved lands and the sale-proceeds of such trees as have withered or have been blown down or cut, in cases where the tree-patta conveys only a right to the usufruct.

(2) Revenue from trees on village poramboke (other than those held on patta), including sale-proceeds of withered trees and wind falls.

(3) Sale-proceeds of the usufruct of toddy-yielding and other fruit trees and of the right to gather the minor produce on unreserved lands, such as the *ávâram* or *tangedu* bark, grass, &c.

(4) Sale-proceeds of withered trees and wind falls on unreserved land other than those held on patta.

(5) Value of trees standing on lands assigned on darkhast.

Of these item (1) should, as a general rule, be credited to "Land Revenue" and the remaining four items to "Forests."[n]

a B.Ps., No. 4778, 25–7–67; No. 2413, 15–6–71.
b B.P., No. 4778, 25–7–67.
c B.P., No. 310, 15–2–87.
d G.O., No. 632, 5–9–88.
e G.O., No. 632, 5–9–88; B.P., No. 569, 21–8–89.
f G.O., No. 632, 5–9–88; B.P., No. 806, 19–9–88.
g B.P., No. 1469, 28–4–59; G.O., No. 632, 5–9–88.
h B.P., No. 2880, 14–10–85.
i B.P., No. 47, 7–1–86.
j B.P., No. 5629, 2–8–69.
k B.P., No. 337, Sett., 6–5–92.
l B.Ps., No. 8218, 23–12–64; No. 420, 25–3–80.
m B.P., No. 1552, 8–7–86.
n B.Ps., No. 268, For., 5–7–97; No. 347, For., 14–8–97; No. 502, For., 15–11–98. B.P., No. 1469, 28–4–59.

19. Grant of land for private or public topes—*Grant of land for private topes*—(i) *Application.*—Every person wishing to plant a tope for his private benefit whether as a plantation for firewood or otherwise should apply to the Collector, who, if the application is approved by him, will submit it to the Board for sanction.

(ii) *Nature of land granted.*—As a rule, the land granted for private tope-planting must have been waste for ten years. If the tope be planted in land usually under cultivation, however, such land will, as a general rule, be assessed with full tax from the time the trees are planted, whether it be cultivated or not.

(iii) *Conditions of planting.*—The grantee should plant out one-fifth at least of the whole extent in each year subsequent to the grant, so that the whole may be planted within the fifth year. The system of planting adopted, the number of trees to the acre, and their position in relation to each other must be such as will satisfy the Collector that the land has been obtained *bonâ fide*, and is being used for the purpose of plantation and not of cultivation.

(iv) *Water-rate.*—A water-rate will be charged when Government water is used for the irrigation of the trees or the cultivation of crops, wet or dry, on tope lands which are tax-free under these rules.

B.P., No. 395, 5–7–93.

(v) *Exemption from assessment.*—Subject to the proviso in condition (i) *supra* and provided that conditions (ii) and (iii) are fulfilled, the land will be exempt from assessment for twenty years, whether it is cultivated by the grantee or not.

(vi) *Levy of full assessment.*—After the lapse of the period of twenty years referred to in clause (v), the full assessment on the land will be charged; and if the land be unassessed, the Collector will determine the assessment to be levied. In so doing he may allow for the sterility of the soil or take account of other matters which in his opinion may justify special treatment.

B.P., 6–4–48; M., Vol. I, pp. 442–4; B.P., No. 611, 21–10–93.

(vii) *Consequence of failure to fulfil terms of cowle.*—If the grantee fails to fulfil the terms of his engagement he will be liable to pay [c] the full assessment on the entire extent of the land [c] included in the cowle from the date of the infringement of the conditions of the cowle, and the cowle may, at the Collector's discretion, be cancelled.

B.P., 6–4–48; M., Vol. I, pp. 442–4.
c B.Ps., No. 260, 26–1–82; No. 395, 5–7–93.

(viii) *Form of cowle.*—A form of cowle for private topes is given in appendix VI.

2. *Grant of land for formation of public topes.*—(i) Persons desirous of planting topes for public utility and convenience should obtain the previous sanction of the Board through the Divisional officer and the Collector. If they neglect to do so, any plantations they make will be liable to [a] full assessment.[a] A register will be kept of such applications. Persons who, after sanction has been previously obtained, plant topes, either of fruit or timber trees or other trees affording shade, in situations approved by the Collector, near a choultry or near any place of public resort, for general accommodation and convenience, or other beneficial purpose, will be allowed to cultivate the ground rent-free until the tope reaches maturity, as a compensation for the trouble and expense incurred in forming the plantation. When the trees [a] attain maturity or, [a] if fruit trees, have become productive, the tope will be entered in the accounts as a public tope free of all tax, and the produce will be left

to the planter, to be appropriated for the support of the choultry, repair of the road, or other public purpose contemplated. [b] Land granted for the purpose just mentioned should, as a rule, be waste land, but under special circumstances cultivated land may be granted.[b]

B.P., 6-4-48; M., Vol. I, pp. 442-4; B.P., No. 395, 5-7-93.
[a] B.Ps., No. 260, 26-1-82; No. 395, 5-7-93. [b] B.P., 15-10-49; M., Vol. I, p. 504.

(ii) Clauses (iii), (iv) and (vii) of paragraph 1 *supra* apply to public topes planted under cowles.

(iii) A form of tope cowle will be found in appendix VII.

3. *Modification of Rules.*—[a] The Board is authorized to make any modification of these rules which may seem requisite for adapting them to Malabar and South Canara, or other districts having peculiar features [a]. [b] In the case of—

(1) land granted for private topes,
(2) land granted for public topes, and
(3) cultivated land granted for public or private topes,

the Collector is at liberty, if he thinks that the circumstances specially require it, to recommend to the Board in the first two cases greater indulgence than is ordinarily allowable under the preceding paragraphs, and in the third case the grant of some indulgence.[b]

[a] E.M.C., No. 408, 29-4-51. [b] B.P., No. 611, 21-10-93.

20. Disposal of assessed waste lands in the Nilgiris and other special tracts—

SECTION (i).—SALE OF ASSESSED WASTE LANDS.

The following rules have been laid down for the sale of assessed waste lands in the Nilgiri District, in the Wynaad Taluk of the Malabar District, and on the Shevaroy, Kollimalai and Yelagiri Hills in the Salem District :—

1. *Sale of land when permissible.*—The occupancy right in waste lands in which no rights of private proprietorship or exclusive occupancy exist, and which are not reserved under rules 2 and 5, may be sold under the following rules. In the Wynaad, however, sale is only admissible in the case of Government janmam dry lands, assessed at Rs. 2 per acre and classed by the Settlement Department as forest, whether they now contain forest or not.

2. *Government sanction when necessary.*—Reserves of grazing and forest land, of land for the growth of firewood, for building sites, parks, recreation grounds and the like, and of land required for other special purposes are not to be sold under these rules without the express sanction of Government. A register of such reserves will be maintained in the Collector's office and will be open to inspection by intending applicants at such times and under such rules as the Collector may, from time to time, prescribe by notification in the District Gazette.

3. *Application for land.*—An application for land under these rules shall be addressed to the Collector of the district. It shall be

accompanied by a rough sketch or plan showing the boundaries of the land applied for and shall comprise the following particulars :—

(*a*) The estimated area of the land.

(*b*) The situation of the land and its boundaries as accurately as can be stated.

Note.—Applications for house-sites within the limits of towns and villages are disposed of under the rules contained in Standing Order No. 21 *infra.*

4. *Size and shape of lot.*—No lot shall exceed 500 acres unless otherwise specially ordered by Government. Every lot shall be compact and shall include no more than one tract of land capable of being surrounded by a ring fence. When the land adjoins a public road or river, the length of the road or water frontage shall not exceed one half of the depth of the lot, and a margin of 10 yards from the centre of the road or the bank of the river shall be excluded from the lot. If any road passes, or any stream or water course flows, through the lot, the Collector may at his discretion determine whether it is necessary to reserve a margin along either or both of the sides or banks thereof, and reserve such margin accordingly.

5. *Procedure on receipt of application.*—On receipt of an application under rule 3, the Collector shall proceed to ascertain whether there are any objections to the sale of the occupancy right in the lands, especially from a forest point of view. If he is satisfied that the land is available for private occupation, he shall call upon the applicant to deposit (*a*) (1) the cost of surveying the land calculated with reference to the estimated area applied for and an acreage charge to be fixed for the district from time to time by the Collector with the sanction of the Board of Revenue and (2) the estimated cost of marking it out with durable boundary marks, or (*b*) in case the land has been already surveyed and demarcated the estimated cost of replacing any missing boundary marks.

6. *Consequence of failure to pay deposit.*—If the applicant fails to deposit the sum required under rule 5 within two weeks from the date of demand, his application shall be deemed null and void.

7. *Survey and demarcation of land.*—On receipt of the deposit required under rule 5 the Collector shall cause the land applied for to be surveyed and marked out, and shall exclude from the lot all excess which may be found on survey beyond the limit prescribed in rule 4. The actual assignable area having been ascertained, the cost of surveying it according to the scale referred to in rule 5 will be charged against the deposit, any balance being refunded to the depositor and any amount required in addition being recovered from him. If, after survey at the request of an applicant, it should prove that the lands applied for are not available for occupation under these rules, the applicant will nevertheless be chargeable with the expense of surveying them. No lot shall be sold until it has been surveyed and durable boundary marks have been erected.

8. *Advertisement of sale.*—(i) When giving orders for the survey and demarcation of the land applied for, the Collector shall, by notification in the District Gazette and in such other way as he thinks proper, advertise the sale of the occupancy right in the land and also fix a

date for the sale, which date shall not be earlier than three months from the date of advertisement.

(ii) The advertisement shall be in English and in the vernacular of the district, in the form given in appendix VIII. It shall be posted for three clear months on some conspicuous part of the land to be sold, in the chavadi, if there is one, of the village in which the land is situated, and in the offices of the Collector, Divisional officer and Tahsildar or Deputy Tahsildar.

(iii) The Collector shall, at his discretion, fix the time and place of sale and may alter both if necessary, provided that not less than a week's notice be publicly given of every such alteration.

9. *Notice of sale to applicant.*—The Collector shall send, by registered letter, a notice to the applicant of the place and time of sale, as also of any alteration under the provisions of rule 8; but, except at the discretion of the Collector, no sale shall be disturbed in consequence of the non-receipt of such notice, or delayed in consequence of the non-appearance of the applicant.

10. *Withdrawal of application prior to sale.*—If the applicant withdraws his application prior to the sale, it shall be discretional with the Collector to proceed with the sale or not as he considers best in the public interests. The Collector will in such cases refund to the applicant so much of the deposit under rule 5 as he considers equitable with reference to the expenditure actually incurred.

11. *Abandonment or postponement of sale.*—The lots shall be brought to sale on the day appointed provided that—

(i) the application has not been rendered null and void under rule 6;

(ii) the application has not been withdrawn by the applicant, or, if withdrawn, the Collector has decided, under rule 10, to proceed with the sale;

(iii) the survey and demarcation of the lands have been completed—*vide* rule 7. If not, the sale must be postponed till their completion for a period not less than a week each time;

(iv) the sale has been ascertained to be unobjectionable on public grounds—*vide* rule 7. If found objectionable, the sale shall be stopped;

(v) no claim of private proprietorship or exclusive occupancy or of any other right incompatible with the sale of the occupancy right under these rules has been preferred. If any claim has been preferred, the sale shall be postponed until the claim has been duly disposed of.

12. *Auction and upset price.*—At the time appointed for sale the correct area of the land, as ascertained by survey, shall be announced, and the lot shall be put up to sale at an upset price equal in all cases to the cost of the survey calculated with reference to the scale fixed under rule 5 and of the erection of durable boundary marks, together with the estimated value of the trees standing on the land, and shall be sold to the highest bidder above the upset price, subject to annual assessment as provided in rule 15 *infra*.

13. *Conditions of sale.*—The sale shall be conducted under and subject to the following conditions by such officer not below the rank of Deputy Tahsildar as the Collector may authorize in this behalf :—

(i) That the highest bidder above the upset price shall be the purchaser of the lot, and if any dispute arise between two or more bidders at the same price, the lot shall be immediately put up again at the last preceding undisputed bidding and re-sold.

(ii) That, immediately after the lot is knocked down, the purchaser shall pay to the Collector, or the officer authorized by him to conduct the sale, a deposit of Rs. 10 per centum in part payment of his purchase-money and shall at the same time sign an acknowledgment in Form Y given in appendix IX.

(iii) That the purchaser shall, within 30 days from the day of sale, pay to the Collector the residue of his purchase-money, and shall thereupon receive a patta for the premises in Form Z in appendix X.

(iv) That every person desirous of becoming a purchaser is to satisfy himself as to the identity and correct description of the property and the measurement and boundaries of the premises previous to the sale as, by having the premises knocked down to him, the purchaser shall be held to have waived all objections to any mistakes that may afterwards appear to have been made in the description of the premises as well as to any other error whatever in the particulars of the property.

(v) That if from any cause whatever the purchase shall not be completed by the 30th day from the day of sale, then the purchaser shall pay to the Collector interest at the rate of 12 per cent. per annum on the remainder of his purchase-money from the day of sale until the purchase shall be completed, without prejudice nevertheless to the right of re-sale reserved by the next condition ; provided, however, that the whole of the purchase-money with interest shall be paid within one year from the date of sale.

(vi) That if the purchaser shall neglect or refuse to comply with the above conditions or any of them, his deposit money shall be forfeited and retained by Government, and the Government shall be at liberty to re-sell the lot either by public auction or private contract without the necessity of previously granting a patta to the purchaser, and the deficiency, if any, arising from such re-sale, together with all expenses attending it, shall be made good by the purchaser at the present sale who shall so neglect or refuse, as and for liquidated damages.

14. *Payment of purchase-money.*—The successful bidder shall, immediately on the sale being declared, pay down 10 per cent. of the price. The residue of the purchase-money shall, subject to clause (v) of rule 13, be paid within 30 days from the day of sale, and on payment thereof, a patta in Form Z shall be issued to the purchaser and possession given. Provided that if, before a patta is issued or possession given, the

Collector shall have reason to think, *suo motu* or on receipt of an application, that the sale ought to be set aside, he may, after recording his reasons in writing, set aside the sale, and his order shall be final.

Note.—If the original applicant be the purchaser, he shall receive credit for his deposit or payment; otherwise the amount shall be repaid to him at once from the sale-proceeds.

15. *Assessment payable.*—Subject to rule 16 the assessment on lands disposed of under these rules shall be as follows and shall be payable in one sum on the 15th April of each and every year:—

On the Shevaroys, the Kollimalais and the Yelagiris.—One rupee for each acre of land contained in the lot.

In the Wynaad.—Assessment of Rs. 2 per acre *plus* janmabhogam of eight annas per acre.

On the Nilgiris (except the Wynaad).—Eight annas per acre for grass land, and Rs. 2 per acre for forest land.

Note.—In the Nilgiris (excluding the Nilgiri Wynaad) the assessment on forest or grass land newly taken up under these rules and planted with coffee, tea, cinchona, or other special products, will be remitted till the sixth year. The planter will hold his land free of assessment for five complete years. In the Wynaad (including both the Nilgiri Wynaad and the Malabar Wynaad) land similarly taken up and planted will be held free of assessment for three complete years.

16. *Revision of assessment.*—The annual assessment on lands sold under these rules shall be liable to periodical revision in the same manner as that on ordinary ryotwari land, but no portion of the land will at any time be assessed at a rate higher than the appropriate dry, wet or garden rate for such land under the general scheme of settlement for the taluk in which the land is situated.

17. *Recovery of arrears of assessment.*—Arrears of annual assessment (and janmabhogam in the Wynaad) shall be recoverable as arrears of land revenue under the law for the time being in force in the Madras Presidency.

18. *Liability of land to taxes and rates.*—Lands disposed of under these rules shall be further subject to all general taxes and local rates payable by law or custom.

19. *Reservation of rights.*—The existing and customary rights of Government, of other proprietors and of the public in existing roads and paths and in streams running through or bounding lands disposed of under these rules, and the full right of Government in mines and quarries subjacent to the said lands, are reserved and are in no way affected by the disposal of such lands under these rules.

20. *General proviso.*—Nothing contained in these rules shall be held to debar the Government from granting waste land on cowle or otherwise at its discretion as heretofore.

SECTION (ii).—ASSIGNMENT WITHOUT SALE.

21. *Procedure prescribed.*—The following rules have been laid down for the disposal of small plots of land adjoining existing holdings in the Nilgiri District:—

(i) *Collector's authority to grant.*—The Collector of the Nilgiris is authorized, at his discretion, to grant to the owners of properties outside the settlements of Ootacamund, Coonoor and Kotagiri and the

cantonment of Wellington, blocks of waste land not exceeding 20 acres in area, when such are contiguous to, or abut upon, the property of the applicant.

(ii) *Discretion as to mode of disposal.*—No applicant under rule (i) shall have any right to the grant sought: the option of disposing of the land applied for by auction, under the ordinary rules, shall lie absolutely with the Collector. Cases where two or more neighbouring landholders may apply for the same plot, shall invariably be decided by auction.

(iii) *Applications from relatives of public servants.*—In all instances where an applicant is a relative of any one in the public service, the case shall be submitted for the orders of Government.

(iv) *Form of application.*—Applications under these rules shall be addressed to the Collector of the Nilgiris in the following form, accompanied by a plan or tracing showing the settlement number in which the land applied for is situated and the boundaries and area of the plot applied for. Where the plot applied for consists of a whole settlement number, no plan is necessary.

Form of Application.

Name of applicant and estate of which he is owner or agent.	Village.	Settlement number of land applied for.	Area of land applied for.	Assessment.	Boundaries.	——
1	2	3	4	5	6	7
			ACS.	RS.		

(v) *Register of applications.*—A register of all applications made under these rules shall be maintained in the office of the Collector of the Nilgiris in the following form:—

Register of Applications for small plots of land adjoining existing holdings in the District of Nilgiris.

Consecutive number.	Date of registration.	Name of applicant.	Date of application.	Estate adjoining which land applied for is situated.	Name of village.	Settlement number.	Area applied for.	Assessment.	Boundaries.	Order passed and date thereof.	Record number of disposal file.
1	2	3	4	5	6	7	8	9	10	11	12
							ACS.	RS.			

(vi) *Position and shape of plots.*—The provisions of rule 4 of the Rules in section (i) shall be observed as far as possible in respect of the position and shape of plots granted under these rules.

(vii) *Procedure on receipt of application.*—On receipt of an application, the Collector shall make such inquiries as may be necessary and inform the applicant whether the whole or any part of the lands applied for can be granted under these rules, and require the applicant to define the boundaries of the plot applied for by visible marks on the land and to pay a deposit to defray the cost of survey and demarcation, or, in case the land has been already surveyed and demarcated, of replacing any missing boundary marks. The amount of this deposit shall be determined with reference to rule 5 of section (i) and shall be payable by the applicant within ten days from the date of the receipt of the Collector's intimation; failing payment as above, the application will be considered cancelled.

(viii) *Notification of intended grant.*—On receipt of the deposit required under rule (vii), the Collector shall, as soon as possible, issue a notification of the intended grant, in Form A given in appendix XI, which shall be published in English and the vernacular for three clear months from the date of its first publication in the District Gazette. A copy of the notification shall also be posted at the Collector's office, at the office of the Deputy Tahsildar and Divisional officer in whose division the lands applied for may be situated and on the lands themselves. No allotment shall be made until the intended grant has been advertised as aforesaid.

(ix) *Applicant to be put in possession.*—If within the period above specified no objections are raised to the grant, or if raised, are rejected by the Collector, the lands shall, at the expiry thereof, be put in possession of the applicant, in whose name a patta will be issued at the next jamabandi or annual settlement.

(x) *Assessment.*—The grants made under these rules shall be subject to an initial assessment of Rs. 2 per acre per annum irrespective of the character of the lands, and shall further be liable to general taxes and local rates, the assessment for the first year being calculated from the date on which possession is given. The assessment shall be subject to periodical revision in the same manner as that on ordinary ryotwari land, and shall be paid in one sum on the 15th April of each and every year.

(xi) *Rights of grantees.*—Grants of lands under these rules shall entitle the grantees to only the surface rights or right of cultivation or planting. Government reserves to itself the full right in mines and quarries subjacent to such lands.

G.O., No. 873, 29-12-99.

21. Assignment of house-site in villages and* towns.—

† SECTION (i).—IN VILLAGES.

1. *Scale of grant.*—(i) [a] Portions of gramanattam or village-site [a] [b] at the disposal of Government not being communal land [b] [a] needed for general use may be granted for building purposes to *bonâ fide* applicants

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* *Note.*—In this Standing Order the designation "Tahsildar" includes a Deputy Tahsildar.

† The rules in this section are not applicable to the South Canara district.

B.P., No. 239, 2-10-99; G.O., No. 139, 17-2-1900.

in accordance with a scale fixed or to be fixed by Collectors, with reference to the requirements of their districts [a] or [c] of particular villages therein,[c] [a] and subject to the conditions of the patta granted under paragraph 7 below.[a]

(ii) [a] The scale may be drawn up and altered by Collectors at their discretion; [a] [b] the following will serve as a guide where no scale already exists:—

		CENTS.
To pattadars paying Rs. 50 and upwards	...	10
To other pattadars	... ...	5
To non-pattadars	... ...	4 [b]

a B.P., No. 409, 8-7-91. b B.P., No. 239, 2-10-99. c G.O., No. 527, 16-9-98.

2. *Procedure in dealing with applications.*—[a] The following procedure should be observed in dealing with applications for house-site :—

(i) *Contents.*—Applications for house-site should be made in writing and should clearly specify the land required, the purpose for which it is wanted, *i.e.*, whether for constructing a thatched, or a tiled or terraced building, a place of worship, or [d] a school,[d] for erecting a cow-shed, and so on.

(ii) *Officer to whom presented.*—[b] The application may be presented either to the village officers in the first instance,[b] or to the Tahsildar direct.

(iii) *Registry.*—Village officers shall register applications in order of date in a bound book, the pages of which should be consecutively numbered, and similar registers shall be maintained in Tahsildars' offices.

(iv) *Publication.*—The fact that an application has been made for a particular site shall be published in the village by beat of tom-tom and a notice in the form given in appendix XII posted up in the village choultry and on the site applied for for a period of 15 days. A copy of the notice shall also be sent to the Panchayat of the Union in which the village is situated.

(v) *Report.*—At the end of the period a report in duplicate should be prepared and sent to the Tahsildar without delay in the form prescribed in appendix XIII; together with the notice which should be signed by the monigar and the karnam.

(vi) *Duty of village officers.*— [b] Village officers have no authority to grant house-site.[b] [c] At the same time it is the duty of village officers to afford every assistance to a person requiring a house-site, not only in the selection of the site, but also in acquainting him with the manner in which formal application is to be made, and when an available site has been selected, the karnam will be held responsible for procuring without delay the necessary formal application. If the applicant is poor or illiterate and his application is made orally to the village officers, it will at once be reduced to writing by the karnam, who will take the necessary action thereon.[c]

(vii) *Maintenance of registers in certain cases.*—The Collector may, in villages where he considers it necessary, prescribe the maintenance of a register showing the extent and situation of the sites already built upon and those which are still available for building purposes.

(viii) *Value of trees.*—Where there are trees on the sites applied for, their value, as settled by the District Forest-officer or otherwise under the orders of the Divisional officer, should be recovered from the

applicant before he is put in possession of the site. The value of any buildings, wells, &c., on the land should also be similarly collected.

(ix) *Reference to village officers.*—Applications received by the Tahsildar direct should be referred to the village officers for report. Village officers should deal with these applications exactly in the same manner as with applications presented to themselves in the first instance, *i.e.*, they should register them under clause (iii) *supra*, publish the fact of the application under clause (iv) and submit a report to the Tahsildar in accordance with clause (v).

(x) *Disposal and communication of orders.*—The Tahsildar should dispose of every application by a written order which should be communicated to all the parties concerned. The provisions as regards appeals contained in paragraph 13 of Standing Order No. 15 will apply to such orders.[a] In passing orders the Tahsildar may refuse applications for leave to build thatched houses in places where there is risk of fire; he may also exercise his discretion in regard to the grant of sites for building places of worship, schools, and similar institutions.

(xi) *Extent of house-site allotted.*—[b] Tahsildars should not grant house-sites except in accordance with the prescribed scale.[b] [c] Ordinarily on sanitary grounds the full minimum extent according to the district scale should be allotted where the application is for an original grant and not for a mere extension of existing premises.[c] [b] If a larger extent than is allowed in the scale is applied for, the sanction of the Divisional officer should be obtained.[b]

a B.P., No. 239, 2–10–99. b B.P., No. 409, 8–7–91. c G.O., No. 527, 16–9–98. d G.O., No. 847, 14-12-99.

3. *Treatment of unauthorized occupation.*—(i) *Villge site not to be appropriated without previous permission.*—[a] Collectors will assert the prerogative of Government by making it known in all Government villages that village-site cannot be appropriated without permission previously obtained.[a]

(ii) *Consequence of such appropriation.*—[b] If any portion of the village-site is appropriated without permission and if the Divisional officer considers the occupation to be objectionable, the trespasser will at once be warned to vacate the [b] [c] encroachment within a reasonable time not exceeding one month to be specified in the notice. If the notice is not complied with, a penal charge adjudged to be sufficiently heavy to compel the immediate surrender of the ground appropriated should be imposed. If it appears that the trespasser has actually vacated the ground, then a nominal or modified charge may be imposed if such a course seems sufficient to meet the circumstances of the case. If the appropriator is found to be entitled to an allotment and the site occupied is unobjectionable, the site may be formally granted and the charge may be modified or made nominal or even remitted altogether, provided that the appropriator took possession in *bonâ fide* ignorance of the necessity of a formal grant.

(iii) *Responsibility of village officers.*— [d] Village officers will be held responsible for preventing and reporting encroachments.[d]

a B.P., No. 401, 18–3–73. b G.O., No. 527, 16–9–98.
G.O., No. 527, 16–9–98; B.P., No. 239, 2–10–99; G.O., No. 139, 17–2–1900.
B.P., No. 239, 2–10–99; G.O., No. 139, 17–2–1900.

4. *Cultivation of village-site.*—[a] The cultivation of vegetables, tobacco, &c., within the recognized limits of backyard included in a house-site need not be interfered with.[a] [b] But the cultivation of any portion of the village-site, which is not a backyard, is an undoubted abuse and should be stopped by the imposition of a heavy penal charge, unless action is barred or appears unadvisable owing to long possession.[b] [c] No patta should be granted for such cultivation [c] [b] unless action is taken under the next paragraph.[b]

[a] G.O., No. 527, 16-9-98. [b] B.P., No. 239, 2-10-99. [c] B.P., No. 401, 18-3-73.

5. *Curtailment of village-site.*—[a] In villages in which the village-site is of large extent and far beyond present and future requirements, [b] the Divisional officer [b] [c] may transfer the excess to the head of assessed and make grants thereof on patta, and if the portions transferred are overrun with prickly-pear, he may offer clearance pattas for cultivation.[c] [d] Care should, however, always be taken to ensure that the village-site reserved in each village is sufficient not only for the immediate needs of the villagers, but also for the reasonable requirements of the future.[d]

[a] B.P., No. 401, 18-3-73. [b] B.P., No. 239, 2-10-99. G.O., No. 527, 16-9-98.
[d] G.O., No. 527, 16-9-98; B.P., No. 239, 2-10-99.

6. *Extension of village-site.*—[a] When the existing village-site does not suffice for the needs of resident villagers or of pattadars, agricultural labourers and village servants about to become resident in the village, Collectors may extend the site by the transfer of assessed lands to poramboke or by the addition of other descriptions of available poramboke.[a] [b] They may effect such transfers and additions on their own authority except in the case of assessed land which is not at the disposal of Government and which must be acquired under the Land Acquisition Act.[b]

[a] B.P., No. 525, 12-6-88; G.O., No. 1050, 4-12-91; G.O., No. 527, 16-9-98; B.P., No. 239, 2-10-99. [b] B.P., No. 239, 2-10-99.

7. *Procedure subsequent to the grant of house-site*—(i) *Register of grants.*—A register of house-sites granted in each village shall be maintained in the form given in appendix XV.

(ii) *Form of patta.*—Pattas for the sites shall be granted in the form given in appendix XVI; but Divisional officers may impose any additional conditions regarding the provision of means of drainage with reference to Standing Order No. 99. The grantee may also be required to execute an agreement binding himself to fulfil such conditions on pain of forfeiting the grant.

(iii) *Right of re-entry.*—The right of re-entry, whether under the provisions of the patta or under those of any subsidiary agreement, should be enforced only under the orders of the Divisional officers. Before ordering such re-entry, Divisional officers may, as a matter of grace, give notice (*a*) to the grantee if he can be found and (*b*) in the District Gazette.

(iv) *Extension of period prescribed for building.*—Divisional officers may also, as a matter of grace and when special cause has been shown for such a concession, extend the period prescribed in condition (1) of

the patta. Ordinarily the period should be made to commence so as to give the pattadar a clear period of twelve months or six months as the case may be after the decision of any appeal that may be preferred against the order of assignment.

B.Ps., No. 401, 18–3–73; No. 239, 2–10–99.

* SECTION (ii).—IN TOWNS.

8. *Definition of 'Town'.*—No place shall be classed as a town for the purposes of this section unless—

(*a*) a Municipal Act is in force therein, or

(*b*) (i) the place has a population of not less than 5,000 inhabitants residing in houses more or less contiguous, not in scattered collections as hamlets, and

(ii) has a distinctly urban character such as that of a market town.

B.P., No. 444, 22–12–97; G.O., No. 527, 16–9–98.

9. *Publication of list of towns.*—The Collector shall publish in the District Gazette a list of towns as classed under paragraph 8 and may from time to time alter the list by notification in the District Gazette.

B.P. No. 444, 22–12–97; G.O., No. 527, 16–9–98.

10. *General provisions in regard to town-sites*—(i) *Scale of grant for building purposes.*—In towns portions of house-site at the disposal of Government may be granted for building purposes in accordance with a scale fixed or to be fixed by Collectors with reference to the requirements of their districts or of particular towns or quarters of a town, and subject to the conditions laid down in paragraphs 11 to 17 below. The scale may be altered by Collectors from time to time according to their discretion, but every such alteration should be previously published in the District Gazette.

(ii) *Register of land suitable for building purposes.*—A register should be maintained by the village officers of each town, showing the situation and extent of all land at the disposal of Government and suitable for building purposes.

(iii) *Town-site not to be appropriated without previous permission.*—Collectors will assert the prerogative of Government by making it known that town-site at the disposal of Government cannot be appropriated without permission previously obtained.

(iv) *Consequence of such appropriation.*—If any portion of such town-site is appropriated without permission and the Divisional officer considers that the occupation is objectionable or that the occupancy right should be sold by auction, the appropriator will at once be warned to vacate within a reasonable time, not exceeding one month, to be specified in the notice. If the notice is not complied with, a penal charge, adjudged to be sufficiently heavy to compel the immediate surrender of the ground appropriated, should be imposed.

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* In South Canara the rules in this section are only applicable to *nelaterige* holdings in the towns of Mangalore, Udipi, Mulki and Bantval.

B.P., No. 239, 2–10–99; G.O., No. 139, 17–2–1900.

(v) *Responsibility of village officers.*—Village officers will be held responsible for preventing and reporting encroachments.

(vi) *Cultivation of town-site.*—The cultivation of vegetables, tobacco, &c., within the recognized limits of backyard included in a house-site need not be interfered with. But the cultivation of any portion of house-site in towns which is not a backyard is an undoubted abuse, and should be stopped by the imposition of a heavy penal charge, unless action is barred or appears unadvisable owing to long possession. No patta should be granted for such cultivation.

(vii) *Extension of town-site.*—When the existing town-site does not suffice for the needs of the residents, Collectors may add thereto any adjacent land at the disposal of Government and may for the same purpose, in districts where such a course is permissible, acquire under the Land Acquisition Act, land not at the disposal of Government.

(viii) *Sanitary requirements.*—In granting town-sites for building purposes Divisional officers will bear in mind, and as far as possible give effect to, the general orders in Standing Order No. 99, which are meant to ensure width and straightness of street, to guard against overcrowding and also to make suitable provision for drainage.

B.P., No. 239, 2–10–99 ; G.O., No. 139, 17–2–1900.

11. *Procedure to be observed in the disposal of applications.*—[c] The following procedure shall be observed in dealing with applications for house-site in towns :—

(i) *Contents.*—Applications for house-site shall be made in writing and shall clearly specify the land required, and the purpose for which it is wanted, *i.e.*, whether for constructing a thatched, tiled or terraced building, a place of worship or [e] a school,[e] for erecting a cattle-shed, &c.

(ii) *Officer to whom presented.*—The application may be presented in the first instance to village officers, who will then forward it to the Tahsildar with a report in duplicate in the form given in appendix XIII, omitting columns 14 and 16. Applications made to the Tahsildar direct should be referred to the village officers for a report in the same form.

(iii) *Registry.*—Village officers shall register applications in order of date in a bound book, the pages of which should be consecutively numbered, and similar registers shall be maintained in Tahsildars' offices.

(iv) *Report.*—[d] A copy of the village officers' report should be sent by the Tahsildar to the Municipal Council [d] or Union Panchayat having jurisdiction over the town, and the objections of those bodies, if any are raised by them, should be considered by the Tahsildar.

(v) *Disposal.*—If on a perusal of the village officers' report and the remarks of the Municipal Council or Union Panchayat and after such enquiry as may be necessary, the Tahsildar considers the disposal of the site under this paragraph to be unobjectionable, he should inform the applicant accordingly. In the case of towns that have been or are likely to be surveyed, a deposit of Rs. 5 for each lot shall be required from the applicant at the same time to defray the cost of demarcation and survey. This deposit shall be paid within ten days after the Tahsildar's intimation; failing payment, the application will be considered cancelled. On receipt of the deposit above referred to, the Tahsildar shall cause the land to be demarcated and surveyed as soon

as possible. On completion of such work the Tahsildar should cause a notification in the form given in appendix XIV to be published in the town by beat of drum and also to be posted up in some conspicuous place as well as on the land applied for.

(vi) *Auction sale.*—The auction should be held by the Tahsildar or by some officer duly authorized by him on the date fixed in the notification or on any subsequent date to which the sale may be adjourned for good reason, of which fact due public notice should be given, and the lot should be knocked down to the highest bidder. [d]In cases where lands have been demarcated and surveyed at the expense of applicants, an upset price shall be fixed which shall be the cost of such demarcation and survey.

(vii) *Deposit.*—The purchaser of the lot should be required to deposit at once 15 per cent. of the amount of his bid and to sign an agreement consenting to forego the deposit in case the remainder of the purchase-money is not paid within thirty days after the sale.

(viii) *Confirmation of sale.*—The result of the sale shall be submitted immediately to the Divisional officer, who may either confirm the sale or cancel it in the exercise of his discretion or for any other good reason. Thus, he may refuse to confirm grants for thatched houses in places where there is risk of fire or where such houses would be out of keeping with neighbouring buildings; he may also exercise his discretion in regard to confirming grants made for building places of worship, schools and similar institutions.

(ix) *Appeal.*—An appeal to the Collector will be allowed against an order passed by the Divisional officer under clause (viii). There shall be no second appeal.

(x) *Government of India sanction when required.*—The sale of the occupancy right in land the value of which exceeds Rs. 10,000 requires the previous sanction of the Government of India to be obtained through the Board and the Local Government.[e]

[c] B.P., No. 239, 2-10-99. [d] B.P., No. 274, 25-5-93. [e] G.O., No. 847, 14-12-99.

Note.—In the disposal of plots of land within the municipal limits of Ootacamund and Coonoor, the previous sanction of Government to the sale of the sites shall be obtained.

G.O., No. 139, 17-2-1900.

12. *Rate of ground-rent.*—Ground-rent shall be paid for the site at the rate which, at the time the grant is made, may, with the approval of the Board and Government, have been fixed by the Collector for the town or part of the town in which the site is situated. Such rate shall not be less than Rs. 10 per acre. The Collector shall notify the said rate in the District Gazette.

G.O., No. 527, 16-9-98.

13. *Periodical revision of ground-rent.*—[a] The ground-rent so fixed and payable shall be liable to periodical revision simultaneously with the re-settlement of the ryotwar assessment of the taluk in which the town is situate. In making such revision the letting value of the site, exclusive of the value of any buildings or superstructures thereon, [b] or other improvements,[b] shall alone be taken into consideration.[a]

[a] G.O., No. 527, 16-9-98. [b] B.P., No. 239, 2-10-99.

14. *Reduction of ground-rent in special cases.*—[a] The Collector may at his discretion lower the rate of ground-rent in special localities,[a] *e.g.*, in parts of towns inhabited by the poorer classes or where the cost of building houses is unusually high; when the concession is made on account of the applicant's poverty, care should be taken to word the patta in such a manner as to prevent the benefit of the concession being claimed by assignees, such as sowcars who were not intended to benefit by it. [b] The Collector may also dispense with the sale of occupancy right by auction whenever he considers this course to be advisable in the following circumstances:—

(1) Where an application is made for a mere extension of an existing house-site and not for a full-sized plot according to the scale prescribed under paragraph 10: in this case the Collector may levy the full market value of the site from the applicant; or

(2) where the applicant is too poor to purchase the site at auction: in this case the site may be assigned subject to the payment of ground-rent either at the ordinary rate or at the special rate referred to in the first part of this paragraph.[b]

B.P., No. 470, 15–8–93. [a] G.O., No. 527, 16–9–98; B.P., No. 239, 2–10–99.
[b] B.P., No. 239, 2–10–99.

15. *Procedure subsequent to the grant of house-site*—(i) *Register of grants.*—A register in the form given in appendix XV shall be maintained for all house-sites granted in towns.

(ii) *Form of patta.*—A patta in the form given in appendix XVII shall be issued for all sites assigned under this section, but Divisional officers may impose any additional conditions regarding the provision of means of drainage with reference to Standing Order No. 99 or any other sanitary or administrative requirement. The grantee may also be required to execute an agreement binding himself to fulfil such conditions on pain of forfeiting the grant.

(iii) *Right of re-entry.*—The right of re-entry, whether under the provisions of the patta or under those of any subsidiary agreement, should be enforced only under the orders of the Divisional officer. Before ordering such re-entry the Divisional officer may, as a matter of grace, give notice (*a*) to the grantee and (*b*) in the District Gazette.

(iv) *Extension of period prescribed for building.*—The Divisional officer may also, as a matter of grace and when special cause has been shown for such a concession, extend the period prescribed in condition (3) of the patta. Ordinarily the period should be made to commence so as to give the pattadar a clear period of six or twelve months as the case may be from the date of decision of any appeal that may be preferred against the Divisional officer's order confirming the sale.

B.P., No. 239, 2–10–99.

16. *House-sites in Cantonments.*—[a] In military cantonments, the ground-rent of land should be levied and carried to account by the local Revenue officer. The terms of all old grants should be respected, ground-rent being levied at the rates therein mentioned. For land in excess of the extent mentioned in the grant or held without grant,[a] [b] the Collector may, at his discretion, require the occupant to pay the

appropriate ground-rent, if such land is used as house-site; otherwise the Collector will deal with the case in accordance with clauses (iii), (iv) and (vi) of paragraph 10 *supra.*[b]

B.Ps., 8–7–44; 28–1–47; M., Vol. I, pp. 361; 416. [b] B.P., No. 239, 2–10–99.

17. *Sites within fortifications.*—Grounds within fortifications at out-stations on which buildings are erected by private individuals are chargeable with ground-rent or assessment, which shall be collected and carried to account by the Revenue officer of the district in which the fortification is situated.

B.Ps., 8–7–44; 28–1–47; M., Vol. I, pp. 361; 416; G.O., No. 527, 16–9–98.
G.O., No. 139, 17–2–1900.

22. Disposal of land and buildings occupied by a Government Department—*Disposal generally left to Collector.*—The sale of Government land and buildings when expressly sanctioned by Government should, as a general rule, be left to the Collector of the district, but it is at the same time open to other departments to apply for permission to sell land, &c., themselves when they see cause to recommend such a measure. This rule does not apply to the sale of building materials or other such property, but only to land, or buildings with the site on which they stand.

B.Ps., No. 2602, 3–11–81; No. 699, 9–3–82.

2. *Government sanction for sale when necessary.*—[a] Whenever it is proposed to sell buildings in charge of the Public Works Department with the sites on which they stand or with the attached lands, the Collector of the district will obtain the orders of Government in the Revenue Department.[a]

[a] B.P., No. 157, 20–5–95.

3. *Sale certificate and title-deed.*—[b] Whenever Government buildings are sold with their sites by public auction, a certificate in the form given in appendix XVIII shall be granted for the *building*, and a title-deed in the form given in appendix XIX issued for the *site* occupied by the building.[b]

[b] G.O., No. 397, 27–6–99.

23. Transfer of assessed land to the head of unassessed.—The authority of Collectors is sufficient for the transfer of assessed land to the head of "unassessed" or "poramboke" when it is required for village site or other communal purposes. An annual fasliwar return of such transfers should be submitted to the Board not later than the 15th September in each year in the form given in appendix XX.

B.Ps., No. 2700, 15–11–67; No. 8068, 14–12–67; No. 1192, 1–5–82; No. 9, 6–1–92.

24. Alienation of State land and land revenue—

SECTION (i).—ALIENATION OF STATE LAND.

1. *General.*—Rules 2–6 below on the subject of alienation of State land are extracted from the Resolution of the Government of India in the Department of Agriculture, Revenue and Commerce, No. 1—141, dated 6th February 1872:—

Note.—**Distinction between alienation of land and land revenue.**—[a] The Government of India's Resolution, dated 6th February 1872, relates to the [a] [b] permanent [b] [a] alienation of land the proprietary right in which vests in the State, whether the

land is assessed to land revenue or not.[a] The conditions under which alienations of land revenue can be sanctioned are laid down in a separate Resolution of that Government and are dealt with in section (ii) of this Standing Order.

[a] Government of India's Resolution No. 1—141, 6-2-72, para. 1; para. 3 of the Government of India's letter in G.O., No. 127, 3-2-80; para. 3 of G.O., No. 646, 4-11-98 (B.P., No. 344, 16-12-98); para. 5 of G.O., No. 638, 3-11-98 (B.P., No. 343, 15-12-98); para. 4 of the Government of India's Circular No. 2-369-14, 16-7-98 (B.P., No. 58, 28-2-99).

[b] Para. 2 of the Government of India's Circular No. 11-368-1, 16-10-96, in B.P., No. 67, 22-2-97; para. 2 of the Government of India's letter No. 796--26-3, 13-4-99 (G.O., No. 1537, Mis., 25-4-99).

2. [c] *Disposal of State land.*— " Land which forms the property of the State may be disposed of in various ways :—

" *First.*—By sale at full market value.

" *Second.*—By sale on favourable terms to a public body or association or to an individual for a public purpose.

" *Third.*—By gift or grant to—

" (*a*) a public body or association or to an individual for a public " purpose ;

" (*b*) private individuals in remuneration for public services to " be performed ;

" (*c*) private individuals for their private benefit without reference to future services.

3. *Saving of waste land rules.*—" Lands, the property of the State, " which are governed by the rules * for the grant of waste lands, will " continue to be dealt with under the rules on this subject in force for " the time being.

4. *Sale of land for full value.*— " As regards lands, the property of " the State, other than waste lands, which are sold for full value, no " reference to the Government of India need be made where the full " value does not exceed Rs. 10,000. Up to this amount the sanction of " the Local Government or Administration will in all cases be sufficient. " The amount realized by the sale of the land should invariably be " credited to the general revenues.

5. *Sale of land on favourable terms.*—" As regards the sale of lands on " favourable terms for a public purpose, in no case should the recipient " pay less than half the full market value of the lands granted ; and " whenever such full value exceeds the sum of Rs. 1,000, the sanction of " the Government of India should be previously obtained. The amount " realized by the sale should in all cases be credited to the general " revenues.

6. *Gift or grant of State land.*—" As regards the gift or grant of lands " the previous sanction of the Government of India should be obtained " in cases where the value of the grant exceeds Rs. 3,000, when given as " a site for the construction of schools, hospitals, dispensaries or other " public works at the cost of recognized local funds ; where it exceeds

* Darkhast rules (S.O. No. 15) ; waste land rules (S.O. No. 20) ; rules relating to the free grant of house-sites in villages (Section (i) of S.O. No. 21) ; rules relating to the transfer of assessed land to communal poramboke (S.O. No. 23) ; and Cowles (S.O. No. 17).—*vide* also para. 10 *infra*.

"Rs. 500 when given for any other public purpose or to a private "individual for services to be performed to the State * or where it exceeds "Rs. 100 when the services are to be performed to the community "and in all cases of grants to individuals for their private benefit "irrespective of any services to be performed." [c]

[c] G.O., No. 681, Public, 6–6–72.

7. *Valuation of land*—(i) *Occupancy right.*—[a] The value of the occupancy right in the land should be taken as its value [a] for the purposes of the rules laying down the limits of sanction (*vide* paragraphs 4 to 6 *supra*). By the "value of occupancy right" is meant the value that the land would fetch in the open market if sold subject to an appropriate charge for land revenue.

(ii) [b] In the case of poramboke and unassessed waste land an assessment should be fixed at the rates adopted for assessed land of similar quality in the locality, [b] and the value of the occupancy right should be determined on this basis.

(iii) *Assessment.*—If in addition to the occupancy right, the assessment real or hypothetical (in the case of poramboke) is to be foregone, the latter should be valued separately under Section (ii) of this Standing Order.

[a] Para. 8 of the Government of India's Circular in B.P., No. 67, 22–2–97; para. 4 of the Government of India's Circular in B.P., No. 58, 28–2–99.
[b] B.P., No. 208, 19–6–97.

8. *Delegation of Local Government's powers to subordinate authorities.*—The several classes of alienation of land which are affected by the Resolution of 1872 and those which are not so affected are specified in paragraphs 9 and 10 *infra*. It should be noted that, by special delegation or under special rules governing some of these classes, the powers of alienation conferred on the Local Government by the Government of India's Resolution of 1872 are at present exercised by Collectors or the Board of Revenue and that this practice will remain unaffected. Such of these alienations as fall within paragraph 9 *infra* should be duly mentioned in the annual statements referred to in paragraph 23, Section (iii) below, and when the pecuniary value of the alienation is such that the sanction of the Government of India would be required under paragraphs 4 to 6 *supra*, the previous sanction of that authority should be applied for through the Board and the Local Government. Thus a grant of land even on assessment in exchange for land taken up under Act I of 1894 (item 5, paragraph 9 *infra*) should be sanctioned by the Government of India if the amount of the compensation in lieu of which the grant is made exceeds Rs. 10,000 (paragraph 4 *supra*), such a grant being equivalent to a sale for full value.

9. *Alienations to be included in annual returns.*—The following statement shows the classes of alienation which should be included in the returns submitted to the Government of India and the authorities

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"* *N.B.*—This does not refer to cases in which the Local Governments may have "been separately authorized to dispose of lands under special rules sanctioned by the "Government of India."

G.O., No. 681, Public, 6–6–72.

competent to exercise the Local Government's powers of sanction in each case :—

Class of cases.	Sanctioning authority.
(1) All permanent transfers of State land to Local Boards or Municipal corporations whether by sale, gift or on other terms and whether subject to demand on account of land revenue or not.	See paragraph 12 *infra*.
(2) [a] Sales of *town-sites at* the disposal of Government subject to ground-rent under Section (ii) of Standing Order No. 21.[a]	Collectors.
(3) [a] Sale of Government land in the town of Madras subject to quit-rent.[a]	[e] The Local Government, excepting in the case of small plots not exceeding four grounds in extent and forming part of or adjoining a village or parcherry site which the Collector is competent to dispose of.[e]
(4) [a] Sales (under clause (iv) of paragraph 30 of Standing Order No. 90 *infra*) of land acquired for public purposes and subsequently relinquished.[a]	Collectors when the sale is for full value and by public auction; the Board of Revenue in other cases.
(5) [b] Land at the disposal of Government granted in exchange for private land acquired under Act I of 1894.[b]	Collectors, except when the grant of land is proposed under section 31 (3) of Act I of 1894 in which case the sanction of the Local Government is necessary.
(6) [c] Government land assigned in lieu of service inam land rendered unprofitable by natural causes (Standing Order No. 63 *infra*).[c]	Collectors.
(7) [d] Sales of escheated land.[d]	Collectors when the sale is sanctioned in the orders passed on proposals for escheat.
(8) Sale of tank-beds and land under project works subject to assessment for purposes of cultivation.	Collectors.
(9) Grants or sales of land whether subject to revenue or not and not falling within any of the excluded classes shown in paragraph 10 below, to private individuals or public associations for public purposes or services, or to private individuals for their private benefit.	The Local Government.

[a] G.O., No. 118, 14-2-99 (B.P., No. 64, 4-3-99).
[b] Para. 7 of the Government of India's letter in G.O., No. 127, 3-2-80; G.O., No. 646, 4-11-98 (B.P., No. 344, 16-12-98).
[c] B.P., No. 413, 16-11-95; G.O., No. 541, 24-7-94.
[d] Para. 1 of the Government of India's Resolution No. 1—141, 6-2-72.
[e] G.O., No. 248, 21-2-83.

10. *Alienations to be excluded from annual returns.*—The following cases are not covered by the Government of India's Resolution, dated 6th February 1872, and accordingly do not require to be reported to that Government in annual statements :—

(1) [a] Government waste land assigned or sold under the darkhast rules (Standing Order No. 15).[a]

(2) [a] Assessed or unassessed waste land sold under the waste land rules contained in Standing Order No. 20.[a]

(3) [a] State land made over to railway or canal companies for whose operations the Government is bound under agreement to provide land.[a]

(4) [a] Private land acquired under Act I of 1894 and made over to departments of the State, to local bodies or to railway companies.[a]

(5) [b] Land granted to individuals or to the community but not to Local Boards and Municipal Councils for communal purposes, *e.g.*, a village-site granted free of charge under Standing Order No. 21 and land transferred to the head of poramboke for use as burning and burial ground and the like.[b]

(6) [c] Land granted on cowles (Standing Order No. 17).[c]

(7) [d] Land which is not made over permanently but is granted only for temporary use, *e.g.*, sites allotted on the Madras esplanade to clubs, schools and associations for purposes of recreation.[d]

a { G.O., No. 127, 3–2–80. B.P., No. 590, 29–4–80. B.P., No. 67, 22–2–97. }

b { B.P., No. 67, 22–2–97. Para. 8 of the Government of India's Circular in B.P., No. 58, 28–2–99. }

c { Para. 6 of the Government of India's Circular in B.P., No. 67, 22–2–97. Para. 4 of the Government of India's Circular in B.P., No. 117, 7–4–97. }

d Para. 8 of B.P., No. 67, 22–2–97; G.O., No. 3765, Mis., 19–9–96 (B.P., No. 4434, Mis., 28–9–96); and G.O., No. 1537, Mis., 25–4–99 (B.P., No. 1574, Mis., 13–5–99).

11. *Form of application for alienation of land.*—For every alienation of land requiring the sanction of the Board of Revenue, the Local Government or the Government of India, under these rules, an application should be made by the Collector in the [a] form [a] prescribed in appendix XXI. If it is proposed to alienate land together with the revenue due thereon, [b] an additional application [b] for the alienation of the revenue should be submitted in the form prescribed in paragraph 18 in Section (ii) of this Standing Order. In the case of land granted in exchange under Act I of 1894, however (paragraph 9, item 5 *supra*), the [c] special form prescribed in paragraph 22 of Standing Order No. 90 *infra* will take the place of those now referred to.[c]

a B.P., No. 436, 13–12–97.
b Foot-note to Form No. ii at page 7 of B.P., No. 67, 22–2–97.
c B.P., No. 317, 23–11–98.

12. *Alienations of State land to local bodies.*—[a] (i) *Condition as to resumption.*—A grant of land to a local body for public purposes should always contain the condition [f] which will be regarded as implied, if not expressed,[f] that if the land is not applied to the purpose for which it was granted, the Government may resume it, and that, if it is resumed, the compensation payable therefor shall in no case exceed the amount, if any, paid to the Government for the land together with the cost or the present value, whichever shall be the less, of any buildings erected

or other works executed on the land by the local body. In order that these conditions may be duly enforced, a register of all land granted to local bodies should be maintained in every taluk in the form prescribed in appendix XXII. Exemptions from land revenue sanctioned under Section (ii) of this Standing Order in favour of any person, institution or local body should also be entered in the same register. The Tahsildar of the taluk will be held responsible for seeing that the register is corrected up to date—*vide* paragraph 19 *infra*.[a]

(ii) *Object of alienation.*—[g] A grant of Government land to a local authority will be allowed free of any initial charge for the occupancy right when the land is to be set apart for *bonâ fide* public purposes.[g] [h] When, however, the local authority is bound by law to provide land for a public or communal purpose, the land, if the property of the State, must be paid for by such body.[h]

(iii) *Authority competent to sanction alienations in favour of local bodies.*—[b] Collectors have been specially authorized to make free grants of State land, when the capitalized value of the assessment thereon does not exceed Rs. 3,000 to Local Boards and Municipal Councils for the purpose of roads[b] [c] and appurtenances thereto such as stone quarries, gravel depots, store-sheds, and the like.[c] [i] Collectors and the Board of Revenue are also empowered to sanction similar grants of State land for other public purposes, provided the capitalized value of the assessment on the land does not exceed Rs. 250 in the case of sanctions accorded by Collectors and Rs. 3,000 when the sanction proceeds from the Board of Revenue, and provided the land is not put to such uses as will yield an income to the local body concerned (*vide* paragraph 13 *infra*).[i] With these exceptions, every alienation of land to a local body, whether by sale, gift or grant and whether subject to or free of charge for land revenue, requires the sanction of the Local Government or the Government of India for which an application should be made in the prescribed form.

(iv) *Cost of acquisition under Act I of* 1894.—[d] Whenever private rights in land have to be acquired under Act I of 1894 on behalf of local bodies the cost of such acquisition should, as a rule, be charged to the local body concerned. Thus in the case of ryotwari land the pattadars should be compensated at the cost of the local bodies for the loss of their occupancy right, and in the case of zamindari and inam land compensation should be paid from the funds of the local body to the tenants for any occupancy right which they may possess and to the zamindar or inamdar for the loss of rental.[d] [e] An exception to this rule is permitted in the case of land acquired for Local Fund or Municipal roads which the Collector may acquire at the cost of the State provided the compensation given takes the form of a fresh grant of land at the disposal of Government and not of money.[e]

[a] G.O., No. 1104, 28–10–92 ; B.P., No. 699, 8–12–92.
[b] G.O., No. 895, 23–9–91 ; Para. 4 of G.O., No. 638, 3–11–98.
[c] B.P., printed in G.O., No. 756, 22–9–90 (B.P., No. 662, 31–10–90).
[d] G.O., No. 285, 10–4–91 (B.P., No. 366, 23–6–91).
[e] B.P., No. 160, 20–5–95 ; G.O., No. 3212, Mis., 10–8–95 (B.P., No. 310, 23–8–95).
[f] G.O., No. 624, 18–9–99.
[g] B.P., No. 295, 27–11–99.
[h] Section 392 of Madras Act I of 1884 ; B.P., No. 5155, Mis., 13–9–94.
[i] B.P., No. 216, 12–9–99.

SECTION (ii).—ALIENATION OF LAND REVENUE.

Note.—The general instructions on this subject in paragraphs 13–15 *infra* are based on the letter from the Government of India No. 2486—149, dated 17th November 1891 (B.P., No. 477, dated 30th August 1892).

13. *Land exempt from payment of revenue.*—Land such as roads, the sites of hospitals, dispensaries and the like, which yield no return to local bodies or other owners thereof and are devoted to public purposes, will be exempt from demand on account of land revenue, the exemption to last for such time only as the conditions on which it was granted are fulfilled. The benefit of the exemption may be claimed on behalf of land alienated by the State as well as for occupied land acquired by local bodies. Land appropriated for markets, cart-stands and similar objects from which an income is derived will be liable to the payment of land revenue.

Note.—(1) The exemption will apply to all land acquired or utilized for the aforesaid public purposes whether ryotwari, inam or zamindari, but extends only to the revenue payable to Government on such land, *i.e.*, to the amount of the assessment payable on ryotwari land and of peshkash or quit-rent on zamindari or inam land.

B.P., No. 699, 8–12–92.

(2) The site of a local fund or municipal bungalow, chattram or rest-house which is used by travellers on payment of fees will be exempt from demand on account of land revenue until the receipts and charges of five consecutive years are available; and thereafter it will remain exempt unless the receipts and charges for that period show a balance in favour of the local body; in which case the site will be liable to assessment as long as it is used for a bungalow, rest-house, &c.

G.O., No. 861, 2–10–93 (B.P., No. 591, 13–10–93).

(3) The site of a local fund or municipal office is not as such exempt from the payment of revenue.

B.P., No. 80, 9–3–95.

(4) The site of local fund and municipal schools and the play grounds attached thereto will be exempted from the payment of land revenue so long as the institutions in question are maintained.

G.O., No. 609, 14–6–92 (B.P., No. 377, 23–7–92).

14. *Local Government's powers.*—The Local Government is authorized to exempt land of the descriptions in paragraph 13 *supra* from land revenue when the capital value, taken at 25 years' purchase of the revenue remitted, does not exceed the limits laid down in the Government of India's Resolution of 1872 quoted in paragraph 6 *supra*, viz., Rs. 3,000, when the revenue appertains to the site of a hospital, dispensary or other similar institution maintained at the cost of recognized local funds; Rs. 500 when the land is used for any other public purpose or as emoluments for services rendered to the State; and Rs. 100 when the services are to be performed to the community. When these limits are exceeded and in all cases where the exemption is to enure for the benefit of private individuals without reference to any services to be rendered by them the previous sanction of the Government of India is required.

15. *Government of India's powers.*—Every new alienation of revenue not being an exemption such as is permitted by these rules or made under powers vested in local authorities by law or rule requires the previous sanction of the Government of India.

Note.—(1) A beriz deduction or an assignment or remission of revenue is an alienation of revenue within the meaning of this paragraph.

Note.—(2) [a] A renewal of a time expired grant (*e.g.*, the continuance for a second life of an assignment of land revenue originally made for one life only) should be regarded as a new grant as also any addition to the value of an existing grant. [a]

Government of India's letter, No. 404-56, 24-2-92 (B.P., No. 177, 11-4-92).
[a] Paragraph 5 of the Government of India's Circular in B.P., No. 67, 22-2-97.

16. *Annual returns.*—All remissions or alienations of revenue under this Section should be reported to the Government of India in the annual statements referred to in paragraph 23, Section (iii) of this Standing Order. The following transactions, however, which are not new alienations of revenue, are not affected by paragraph 15 and do not require to be so reported :—

(1) [a] The mere continuation of an old grant of revenue as opposed to such renewal or enlargement of an existing grant as is referred to in note (2) to paragraph 15, as also any enhancement of the value of a grant of revenue which is due solely to the revision of the assessment at settlement.[a]

Note.—Examples of continuations of old grants—

(*a*) A grant of land revenue in lieu of an inam of the same amount, when the land from which the inam is derived has been acquired for public purposes or rendered unprofitable to the inamdar by an act of Government.

(*b*) The substitution of a beriz deduction in lieu of a pre-existing assignment of land revenue in favour of a religious institution.

(2) [b] Remissions of land revenue properly so called or season remissions.

(3) Fixed remissions or remissions allowed merely as an incident of a business transaction, *e.g.*, cowles, deductions for irrigation by lift, abatement made in the first year or years when a settlement increment is imposed, &c.[b]

(4) [c] The revenue which is foregone because it is not due, *e.g.*, the revenue appertaining to land acquired by Government and appropriated for State purposes.[c]

(5) [d] Revenue on land which by rule or custom is not assessed to land revenue,—*e.g.*, village-site.[d]

[a] Paragraph 5 of the Government of India's Circular in B.P., No. 67, 22-2-97.
[b] Paragraph 6 of the Government of India's Circular in B.P., No. 67, 22-2-97.
[c] Paragraph 2 of B.P., No. 117, 7-4-97.
[d] Paragraph 8 of the Government of India's Circular in B.P., No. 58, 28-2-99.

17. *Remissions of land revenue in favour of local bodies.*—Subject to the conditions enunciated in paragraph 13 *supra*, Collectors and the Board of Revenue are empowered to remit the assessment on land already occupied by Local Boards and Municipal Councils for public purposes, provided the limits of capitalized value specified in paragraph 12 (iii) *supra* are not exceeded.

Paragraph 4 of G.O., No. 638, 3-11-98 (B.P., No. 343, 15-12-98);
G.O., No. 411, 28-6-99.

18. *Form of application.*—With the exceptions adverted to in paragraph 17 above every proposal for the remission, assignment or alienation of land revenue such as is contemplated in paragraphs 13 to 15 *supra* should be submitted, through the Board of Revenue, for the sanction of the Local Government or the Government of India as the case may require. The [a] form [a] prescribed in appendix XXIII should be used for submitting proposals to or through the Board. In the case of revenue remitted

under Act I of 1894, however, the form prescribed in paragraph 22 of Standing Order No. 90 should be used.

[a] B.P., No. 436, 13-12-97.

19. *Register of exemptions.*— [a] Cases of land exempted from payment of revenue under this Section should be duly noted in the register prescribed in paragraph 12 *supra*.[a]

[a] G.O., No. 1104, 28-10-92 (B.P., No. 699, 8-12-92).

20. *Payment of assessment by local bodies.*— [a] Unless remitted under the foregoing rules the assessment, peshkash or quit-rent due on land acquired on behalf of a local body should be paid by it to Government either from year to year or in a lump sum.[a]

[a] B.Ps., No. 160, 20-5-95; No. 246, 15-7-95; No. 310, 23-8-95; No. 326, 6-9-95.

21. *Payment of capitalized value of assessment by local bodies.*—[a] When the compensation for private rights in land acquired by a local body takes the form of a remission or assignment of revenue or a beriz deduction, the revenue remitted by Government should be made good by the local body [a] in a lump sum equivalent to 25 times [b] the assessment foregone by Government.

[a] B.Ps., No. 160, 20-5-95; No. 246, 15-7-95; No. 310, 23-8-95; No. 326, 6-9-95.
[b] B.P., No. 308, 16-11-98.

22. *Assignment of land revenue as compensation under Act I of* 1894.— Notwithstanding anything apparently to the contrary in section 31 (4) of Act I of 1894, the Collector should not on his own authority sanction an assignment of land revenue by way of compensation under that Section except in the cases noted in example (*a*) under clause (1) of paragraph 16 *supra*. Applications for such assignments should be avoided as far as practicable.

SECTION (iii).—DETAILED INSTRUCTIONS REGARDING ANNUAL RETURNS.

23. *Statements of alienations sanctioned during the year.*—Immediately after the close of each official year, Collectors should submit to the Board complete lists of all alienations of land and land revenue sanctioned during that year other than those excepted in paragraphs 10 and 16 *supra*. These statements should be compiled in forms Nos. I and II prescribed in appendices XXIV and XXV and should be submitted so as to reach the Board not later than the 15th April following. Instructions for preparing these annual statements are given in appendix XXVI.

G.Os., No. 1137, 21-8-76; No. 379, 14-2-79; B.P., No. 67, 22-2-97.

24. *Return of alienations sanctioned up to date.*—In addition to the two annual statements prescribed in the preceding paragraph, Collectors are required to submit so as to reach the Board on or before the 15th August of every year a statement in the form given in appendix XXVII showing the total amount of land revenue foregone up to date owing to alienations or assignments made from time to time in favour of grantees (*a*) for the maintenance of public servants and (*b*) on other grounds. Instructions for compiling this return are given in the same appendix.

B.P., No. 58, 28-2-99.

25. Rules regarding Quarrying and Mining—

SECTION (i).—GENERAL RULES.

1. *In what cases the State claims no right to minerals.*—The State lays *no claim* to minerals—

(*a*) [a] In estates held on sanads of permanent settlement.[a]
(*b*) [b] In inam lands which have already been enfranchised without reservation of such claim.
(*c*) In religious service tenements confirmed under the inam rules on perpetual service tenure.[b]
(*d*) [a & g] In lands held on title-deeds issued under the Waste Land rules, prior to 7th October 1879, in which no reservation of the right of the State to minerals was made.[a & g]

[a] G.O., No. 544, 25–5–82 (Notification, para. 1).
[b] G.O., No. 1187, 28-10-82 (para. 4).
[g] G.O., No. 2029, 7–10–79 (para. 2).

Note.—Mines on such lands may briefly be described as "*Private mines.*"

2. *In what cases the State claims a share in minerals.*—The right of the State to minerals is limited in the following cases to a *share* in the produce of the minerals worked :—

(*a*) [c] In lands occupied for agricultural purposes under ryotwari pattas.[c]
(*b*) [d] In janmam lands in Malabar [d] [e] and the Nilgiris.[e]
(*c*) [f] In unenfranchised shrotriyams and minor inams, not falling under clause (*c*) of paragraphs 1 and 3 of this Standing Order, unless there has been an express conveyance of the rights to minerals in the original grant.[f]

[c] G.Os., No. 1248, 8–10–83 ; No. 121, 23–1–84 ; No. 551, 28–4–84.
[d] G.Os., No. 809, 15–7–80 ; No. 1384, 16–12–84.
[e] B.P., No. 6304, Mis., 13–11–94.
[f] B.P., No. 570, 4–10–93.

Note.—Quarries and mines on such lands will be referred to in brief as "*Shared quarries*" or "*Shared mines.*"

3. *In what cases the State claims full right to minerals.*—The State claims the *full right* to mines and minerals in the following cases :—

(*a*) [g] In lands sold under the Waste Land rules subsequent to 7th October 1879.[g]
(*b*) [d] In escheat lands, the janmam right to which was sold by Government subsequent to the issue of Government Order, No. 809, dated 15th July 1880, but prior to Government Order, No. 1384, dated 16th December 1884.[d]
(*c*) [b] In inams held on service tenure, *i.e.*, as wages for public service and unenfranchised.[b]
(*d*) [h] In lands which have been constituted reserved forests under the Madras Forest Act.
(*e*) In lands which have been notified as reserved lands under the rules issued by Government under section 26 of the Madras Forest Act.[h]

(*f*) [i] In unreserved waste lands at the disposal of Government.[i]
(*g*) In all other lands not falling under paragraph 1 or 2.

[b] G.O., No. 1187, 28–10–82 (para. 4).
[d] G.Os., No. 809, 15–7–80; No. 1384, 16–12–84.
[g] G.O., No. 2029, 7–10–79 (para. 2).
[h] B.P., No. 2030, 9–7–85 (app. para. 11).
[i] G.O., No. 598, 21–6–87.

Note.—Quarries and mines on such lands will be referred to in brief as "*State quarries*" or "*State mines.*"

4. *Shared mines and quarries.*—The rules for regulating mining in patta lands are given in appendix XXIX. These rules will apply *mutatis mutandis* to the other classes of land mentioned in paragraph 2 *supra* in which Government claims a share of the mineral *output*.

G.O., No. 607, 8–9–99.

Note.—(1) No charge will be made for merely *exploring* or *prospecting* for minerals [f] in the above-mentioned descriptions of mines [f] if the mines are not regularly worked.

(2) The amount payable to Government on account of minerals worked will be entered in the patta granted for the land (or in its absence in a miscellaneous patta [f]) and will be collected under the provisions of Madras Act II of 1864.

(3) No remission will be granted in respect of any land rendered unfit for surface cultivation by the carrying on of mining operations.

(4) The rates will be increased if the conditions of working are not complied with.

(5) [k] No charge will be made in cases in which a *pattadar* may wish to quarry a *small* quantity of laterite, &c., for his own use for a specific purpose without any intention of continuing operations indefinitely, provided that the land is not in any way rendered less fit for cultivation than before.[k] Nor do the rules affect in any way the right which all holders of [f] such lands [f] possess of digging wells in their lands and of disposing of the gravel and stones which may be thrown up in the course of such excavation.

[f] B.P., No. 570, 4–10–93. [k] G.O., No. 1293, 19–11–85 (para. 1).

5. *State Mines and Quarries*—

A.—In Cases covered by the Rules of the Government of India.

(i) *Reference to the Rules of the Government of India.*—[n] In the case of lands referred to in paragraph 3, applications for the grant of *exploring* and *prospecting* licenses and *mining* leases in respect of all minerals such as coal, oil, metals, precious stones, mica,* corundum, &c., and generally all *minerals possessing commercial value*, will be dealt with under the special rules issued by the Government of India and reprinted below as rules 7 to 32.[n]

[n] B.P., No. 114, 24–3–96.

(ii) *Standard forms of license and lease.*—Standard forms of exploring and prospecting licenses and of mining lease in respect of coal are given in appendices XXXI, XXXII and XXXIII. [q] The mining lease can be adapted with the necessary alterations for any other species of mining.[q]

[q] Government of India's letter No. 2115, 25–42, 21–9–92, in G.O., No. 1116, 2–11–92.

(iii) *Grant of licenses and leases.*—[r] Collectors may grant and renew exploring licenses on their own authority, the fee prescribed by

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* The special rules issued by Government for the mining of mica will be found in B.P., No. 45 (L.R.), dated 15th March 1900, copies of which have been communicated to all Collectors.

Government for each license or renewal being one rupee.[r] [s] A prospecting license should be restricted to such area as is reasonably required for *bonâ fide* prospecting purposes. In determining this area Collectors must have regard to the character of the minerals prospected for and the means at the disposal of the prospector. In cases in which the area applied for under a prospecting license exceeds the limit specified in the margin, Collectors should make a reference to the Board of Revenue before granting the license under rule 19 [13] 2 *infra*.[s] [t] Returns of exploring and prospecting licenses granted by Collectors during each quarter should be submitted to the Board by the 15th of the month succeeding the quarter. The returns should be in the form printed as appendix No. XXXIV. A consolidated statement for the whole presidency will be submitted to Government by the Board by the end of the month succeeding each quarter.[t] The license is liable to be cancelled by the Board or Government if either on appeal from any of the parties affected by the Collector's order or otherwise, such a course is found necessary. Drafts of mining leases submitted to the Board and Government must be written on one side of the paper only, a wide margin being left for additions and alterations. When the form of the lease is finally settled by the Board and Government in consultation with the Government Solicitor, Collectors should have the lease executed by the lessee or lessees as the case may be, in *duplicate*, and submit the deeds to Government through the Board together with a spare copy thereof. [u] In the case of mining leases for mica, however, no spare copy is required.[u] The original as well as the duplicate will be signed by a Secretary to Government and returned to the Collector who will retain the duplicate in his office and deliver the original to the party or parties concerned.

	SQ. M
Coal	4
Oil	2
Gold or silver ...	1
Metals	1
Precious stones.	1

[r] B.P., No. 66, 19–2–96 (para. 2, cl. (*d*)).
[s] Para. 4 of Government of India's letter No. 19–17–3, 20–5–99, in G.O., No. 375, 15–6–99.
[t] B.P., No. 68, 9–4–1900.
[u] G.O., No. 697, 11–10–99.

Note.—Mines in estates under Government management.—Officers in charge of such private estates should regulate the grant of concessions therein as far as possible in accordance with the rules of the Government of India in rules 7 to 32 below and should in no case go beyond the terms which are allowed in State lands.

B.—In Cases not covered by the Rules of the Government of India.

(i) *In lands of classes* (*a*), (*b*), (*c*) *and* (*g*) *referred to in paragraph* 3 *supra.*—Applications to quarry *minerals having a commercial value* in the State lands specified in paragraph 3, clauses (*a*), (*b*), (*c*) and (*g*) of paragraph 3 *supra*, will be disposed of on their merits as cases arise, by the Collector in unimportant cases, and by the Board or by Government in more important cases.

(ii) *In lands of class* (*d*).—[m] In *reserved forests* [paragraph 3, clause (*d*)] all mining and quarrying are prohibited and also the removing of the surface mud and turf unless under special permits obtained under the provisions of the Madras Forest Act.[m]

[m] G.Os., No. 508, 20–5–92; No. 847, 13–8–92; B.Ps., No. 401, 10–7–93; No. 204, 19–5–94; G.O., No. 379, 25–5–97.

(iii) *In lands of class (e).*—In the *reserved lands* specified in paragraph 3, clause (*e*), quarrying shall not ordinarily be permitted in places where damage is likely to be caused to forest growth or in areas under special treatment. In other reserved lands the general public may be allowed to quarry *free*, *except* for building stone, gravel, laterite and any particular clay which has a *commercial value*. These excepted minerals will be subject to *seigniorage fees* which may be collected in any one of the undermentioned ways in consultation with the Conservator :—

(1) Direct from the quarriers by Government.

(2) The collection may be leased out by public auction or otherwise.

(3) The quarries themselves may be leased out by public auction or otherwise, the general public retaining the right to quarry for themselves on payment of the authorized seigniorage rates to the lessees.

(iv) *In lands of class (f).*—[m] In *unreserved State lands* [paragraph 3, clause (*f*)], including poramboke, quarrying will be left *free whether the minerals have a commercial value or not* (1) to the general public for *bonâ fide domestic purposes*, (2) to departments of Government, Local Boards and Municipalities and with the previous sanction of Government in each case to other public bodies.* But quarries of any particular importance and value containing gravel, &c., may be closed against the general public and reserved for the use of Government departments or public bodies. Quarrying for *other than bonâ fide domestic purposes* will be charged with *seigniorage fees* which will be collected by the Revenue officers direct from the quarriers. Power is reserved to the Collector to prohibit or regulate quarrying under this rule in any particular place.[m]

[m] G.Os., No. 508, 20–5–92; No. 847, 13–8–92; B.Ps., No. 401, 10–7–93; No. 204, 19–5–94; G.O., No. 379, 25–5–97.

[t] *Note.*—Railway companies in this Presidency may be allowed the privilege of removing sand free of seigniorage from the beds of rivers, in places where it can be taken without objection and subject to any conditions that the District Collector may see fit to impose. [t]

[t] G.O., No. 623, 15–9–99; B.P., No. 421, For., 7–10–99.

C.—General Proviso.

(i) *Extent of concession and restoration of land to* status quo ante.—The mining or [n] quarrying [n] operations referred to in the above rules should be [p] confined to the ground vertically beneath the surface in respect of which permission is granted, and no under-tunnelling beyond such limits will be permitted.[p] [o] When quarrying is permitted, it will rest with the Collector to impose conditions for the restoration of the land to a state fit for cultivation in cases in which such a condition may be necessary.[o]

[n] B.P., No. 114, 24–3–96.
[o] Para. 3 of the notification appended to G.O., No. 598, 21–6–87.
[p] B.P., No. 501, 25–3–81 (para. 7).

(ii) v *Reservation of rights of way.*—In all prospecting licenses and mining leases issued in respect of lands in which the State has surface rights, the right will be reserved to Government to make surface roads over any block included in the license or lease. v

v B.P., No. 297, 30–11–99.

SECTION (ii).—RULES OF THE GOVERNMENT OF INDIA.

6. *Powers and definitions.*—The following rules regulating the grant by Local Governments of licenses to explore and prospect for minerals and the grant of leases of mines and minerals have been made by the Governor-General in Council, and sanctioned by the Secretary of State for India in Council.

No such license or lease can be granted by any Local Government otherwise than in accordance with these rules, except with the previous sanction of the Secretary of State for India in Council, or with that of the Governor-General in Council under any general or special authority which he may have received in this behalf from the said Secretary of State in Council.

In these rules—

Collector means the Revenue Officer in charge of the district;
Local Government includes a Chief Commissioner; and
Person includes any persons, syndicate, partnership, or company.

A license or lease under these rules may be granted to any person; in case of the death of the person or any of the persons to whom it is granted it shall inure for the benefit of his legal representatives.

A.—Exploring Licenses.

7 [1*]. *Acts authorized by exploring license.*—A license to explore land for minerals or mineral oil, called hereinafter an exploring license, will authorize the licensee to search the surface of the land specified in the license for minerals of every description and for mineral oil, and, subject to such restrictions as the Local Government may from time to time impose, to remove any specimens or samples found by the licensee in or upon such land.†

8 [2]. *Land in respect of which license granted.*—Such license shall only be granted with respect to land in which the mines, minerals, or mineral oils are the property of the Government, and (subject to the provisions of any law, or rule having the force of law, for the time being in force with reference to such land) shall not authorize the licensee to enter upon any land in the occupation of any person without the consent of the occupier.

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* The numbering of these rules in the Government of India's Resolution is indicated between square brackets.

† *Note.*—The surface of unoccupied and unreserved land which is the property of Government may be freely searched without a license, but the Government does not object to granting a license to explore when one is applied for.

9 [3]. *Assignment of license.*—Such license cannot be assigned, nor can any right or interest thereunder be transferred, without the assent of the Local Government.

10 [4]. *Extent to which surface under exploration may be disturbed.*—Such license shall not authorize the licensee to mine or quarry, but he may turn up to such depth as the Collector may sanction, and, subject to such conditions as he may impose, the surface of unoccupied land, or, with the consent of the occupier, that of land which the Government has granted for agricultural purposes, reserving only the right to minerals.

11 [5]. *Licensing authority.*—Such license may be granted by such person and under such rules as the Local Government may prescribe.

12 [6]. *Duration and renewal of license.*—Every such license shall run for one year, but may be renewed for a further similar term by the same authority, and there shall be paid for each license or renewal such fee, not exceeding Rs. 10, as the Local Government may prescribe.

13 [7]. *Royalty on precious stones.*—A royalty shall be payable to Government on the value of all precious stones found and removed by an explorer, whether he has taken out a license or not. In the case of licensees such royalty shall be at such rate, not exceeding 15 per cent., as shall be fixed by the license, and in the case of an unlicensed explorer, shall be 15 per cent. on the value of the stones removed. Neglect to report the discovery of any such stone within a reasonable time shall involve the forfeiture of the license and of all claim to have an application for a mining or prospecting lease favourably considered.

14 [8]. *Explorer's claim to prospect or mine.*—Such license shall give no exclusive or preferential rights, but in considering rival claims for a prospecting license or mining lease, due regard will be had to operations conducted under cover of an exploring license.

B.—Prospecting Licenses.

15 [9]. *Acts authorized by prospecting license.*—(1) A license to prospect for minerals or mineral oil, called hereinafter a prospecting license, shall confer on the licensee the sole right, subject to the conditions contained in the license, to mine, quarry, bore, dig and search for, win, work, and carry away any mineral or mineral oil specified in the license, and lying or being within, under, or throughout the land specified in the license.

(2) A prospecting license shall only be granted with respect to land in which the mines, minerals, or mineral oils are the property of the Government, and shall apply only to the area described in the license.

16 [10]. *Deposit of security by applicant.*—No prospecting license shall be granted except to a person approved by the Local Government, and such person shall, before the license is granted, deposit as security in respect of each license such sum, not being less than Rs. 100, as the Collector may determine, or give security to the like amount to the satisfaction of the Collector. Subject to such deduction on account of compensation for surface damage or otherwise as the Collector may order, the amount of any deposit made under this rule, should the depositor afterwards become the lessee of any mining lease, will be

carried to his credit as part of the rents and royalties payable under his lease, and should he decline or fail to obtain any such lease as aforesaid, will be returned to him.

17 [11]. (1) *Application to be made to Collector.*—Every application for a prospecting license shall, unless the Local Government shall in any case otherwise direct, be made to the Collector of the district, in which the land or some part of the land with respect to which the license is required is situate.

(2) *Information to be furnished by applicant.*—Every such application shall contain the following particulars, namely :—

(*a*) the name, residence, and profession of the applicant;

(*b*) a description, as accurate as possible, and illustrated by a rough sketch, of the situation, boundaries, and area of the land with respect to which the license is required; and

(*c*) a specification of the mineral or minerals for which the applicant desires to prospect.

(3) *Certificate.*—Every application shall be accompanied by a certificate that the applicant has been approved by the Local Government, under the signature of one of its secretaries.

18 [12]. *Enquiry by Collector.*—On receipt of any such application, the Collector shall, as soon as practicable, inquire whether the grant of the license applied for is inexpedient either on the ground that the land described in the application is required for a public purpose or otherwise.

19 [13]. *Report by Collector to Government.*—(1) Should the Collector be of opinion that it is not expedient to grant the license, or should he find that the licensee has not been approved by the Local Government, he shall refuse to grant the license, and shall forthwith report the matter through the proper channel to the Local Government, which may pass such orders as it may think fit.

(2) Subject to the control of the Local Government, the Collector, if he finds that there is no objection to the grant of the license applied for, and if the applicant has been approved by the Local Government, may grant to the applicant a license in such form as may be prescribed, and shall report the matter to the Local Government or such other authority as the Local Government may direct.

20 [14]. *Register of applications.*—A register of applications for prospecting licenses shall be kept in English in the Collector's office, specifying—

(1) Name of applicant.
(2) Date.
(3) Residence of applicant.
(4) Situation of the land.
(5) Boundaries
(6) Estimated area.
(7) Date of certificate of approval of applicant by the Local Government.
(8) Date of license.
(9) Rent and royalty payable.
(10) Period for which granted.

21 [15]. *Terms of license.*—Every prospecting license shall contain such conditions as may in any particular case seem necessary, and shall in all cases contain the following conditions:—

(i) The term for which the license shall be granted shall be one year or such shorter term as the applicant may desire. The license may be renewed by the Collector for a further term not exceeding two years, whenever he is satisfied that the licensee has been prevented from completing his search of the land by any cause other than his own default.

(ii) A moderate rent not exceeding one rupee per acre shall be paid for the land covered by the license.

(iii) The licensee shall pay a royalty at a rate not exceeding 15 per cent. of the value on all precious stones won and carried away, and a royalty at the rates specified in Schedule C (appendix XXVIII) on all other minerals won and carried away over and above such quantity as the Collector, subject to the orders of the Local Government, may allow to be taken free for purposes of experiment.

(iv) No land in the occupation of any person shall be entered upon without the consent of the occupier, and no trees, standing crops, or other private property shall be cut or in any way injured without the consent of the owner thereof.

(v) The licensee shall make and pay reasonable satisfaction and compensation for all injury which may be done by him in exercise of the powers granted by the license, and shall indemnify the Government against all claims which may be made by third parties in respect of any such damage or injury.

(vi) The licensee shall not cut or injure any tree on unoccupied and unreserved land without the permission of the Collector in writing.

(vii) Such license cannot be assigned nor can any right or interest thereunder be transferred without the consent of the Local Government.

(viii) In case of any breach on the part of the licensee of any of the five last preceding clauses, the Collector may summarily revoke the license, and thereupon all rights conferred thereby or enjoyed thereunder shall cease.

(ix) The licensee shall, within six months next after the determination of the license or the date of the abandonment of the undertaking, whichever shall first occur, securely plug any bores and fill up or fence any holes or excavations that he may have made in the land to such extent as the Collector may require, and shall to the like extent restore the surface of the land and all buildings thereon which he may have damaged in the course of prospecting: Provided that this clause shall not apply to any land held under a mining lease.

(x) Should any question of dispute arise regarding the license, or any matter or thing connected therewith, or the powers of the licensee thereunder or the amount or payment of the rent or royalty made payable thereby, the matter in difference shall be decided by the Local Government, whose decision shall be final.

22 [16]. *Right of licensee to a mining lease.*—On or before the determination of his license the licensee shall have a right, subject to the rules hereinafter contained—

(*a*) in the case of mineral oil or minerals other than precious stones, to a mining lease in accordance with the terms contained in rules for mining leases;

(*b*) in the case of precious stones, to the first offer of such mining lease as the Governor-General in Council may think fit to grant.

Such lease may include so much land, whether comprising the whole or a part only of the area for which the prospecting license was granted, as shall not exceed the area specified with respect to mining leases in Schedule A in appendix XXVIII.

C.—Mining Leases.

23 [17]. *General provision in regard to applications.*—(1) Every application for the grant of a mining lease, not being a lease of a mine of precious stones, shall be presented to the Collector, in whose district the land or some part of the land with respect to which the lease is applied for is situate. The Collector shall forward the application through the proper channel to the Local Government. The Local Government may, by general or special order, require a deposit of money not exceeding Rs. 500 to be made by the applicant in any case or class of cases, before the application is taken into consideration.

(2) No mining lease shall be granted otherwise than with respect to land in which the mines, minerals, or mineral oils are the property of Government.

24 [18]. *Information to be furnished by the applicant.*—Every application for a mining lease shall contain—

(*a*) the name, residence, and profession of the applicant;

(*b*) the name of the mineral for which the applicant intends to mine;

(*c*) a map of the area over which the proposed lease is to extend.

25 [19]. *Grant of lease.*—On receipt of any such application the Local Government may, if the applicant is entitled to a lease under Rule [16], or if it considers that the applicant should be granted a mining lease, grant the same in accordance with these rules over such one or more blocks, each not exceeding in extent the area specified in Schedule A in appendix XXVIII, as the Local Government may think fit:

Provided that no mining lease shall be granted by a Local Government under these rules so as to cause the total area held under mining leases by the lessee, or by those joint in interest with him, to exceed ten square miles.

No such lease shall be executed until it has been approved by the Advocate-General or other legal adviser, if any, appointed for the Province.

26 [20]. *Shape of block.*—Without the previous sanction of the Governor-General in Council, the length of a block shall not be allowed to exceed four times its breadth.

27 [21]. *Period of lease.*—The term for which a mining lease may be granted shall not exceed thirty years, and no covenant for renewal may be inserted in the lease without the sanction of the Governor-General in Council.

28 [22]. *Terms of lease.*—Every such lease shall contain such conditions and stipulations as the Local Government may in each case consider

necessary; but shall in every case contain the following conditions, namely :

(i) the lessee shall pay a royalty at the rate specified in the lease, which rate shall be that fixed for the particular mineral in Schedule C in appendix XXVIII; and if any other mineral shall be discovered by him then the royalty shall be paid therefor at such rate, not being less than 20 per cent. of the value thereof, as the Local Government may determine, until a mining lease has been obtained in respect of such mineral; but the lessee shall be entitled to require and obtain such lease for the term then unexpired of his original lease upon the terms hereinbefore mentioned in Rule [16];

(ii) the lessee shall also pay for every year after the first year a fixed yearly dead-rent at a rate not less than that laid down in Schedule B in appendix XXVIII; provided that no lessee shall pay both royalty and dead-rent in respect of the same lease, but only such one of them as may be of the greater amount;

(iii) the lessee shall also pay for all land which he may take up, use or occupy for the purpose of the mine a surface-rent at the rate specified in Schedule B (appendix XXVIII);

(iv) the lessee shall at his own expense erect and at all times maintain and keep in repair boundary marks and pillars according to the demarcation to be shown in a plan annexed to his lease;

(v) the lessee shall make and pay reasonable satisfaction and compensation for all injury which may be done by him in exercise of the powers granted by the lease, and shall indemnify the Government against all claims which may be made by third parties in respect of any such injury;

(vi) the lessee shall not cut or injure any tree reserved in the lease;

(vii) neither the lessee nor any person claiming through or under him shall assign the lease, or transfer any right or interest thereunder, or underlet the whole or any portion of the premises comprised in such lease, without the assent of the Local Government first had and obtained;

(viii) the lessee shall commence operations within two years from the date of the execution of the lease, and shall thereafter carry them on effectually in a proper, skilful, and mining-like manner unless prevented by unavoidable cause;

(ix) the lessee shall keep correct accounts showing the quantity and particulars of all minerals obtained from the mine and the number of persons employed therein, and also complete plans of the mine, and shall allow any officer authorized by the Local Government in that behalf at any time to examine such accounts and plans, and shall furnish the Local Government with such information and returns in respect of the aforesaid matter as it may prescribe; *

(x) the lessee shall allow any officer authorized by the Local Government in that behalf to enter upon the premises comprised in the lease for the purpose of inspecting the same;

(xi) the lessee shall without delay send to the Collector a report of any accident which may occur at or in the said premises, and also the finding therein of any mineral not specified in the lease;

* *Note.*—All information and returns obtained or furnished under this clause shall be treated as strictly confidential.

(xii) should the royalty or rent reserved or made payable by the lease be not paid within two months next after the date fixed in the lease for the payment of the same, the Local Government may enter upon the said premises and distrain all or any of the minerals or movable property therein, and may carry away or detain them until the rent or royalty due and all costs and expenses occasioned by the non-payment thereof shall be fully paid; and, if any royalty or rent remain at any time unpaid for six calendar months after the date on which it is due, the Local Government may determine the lease and take possession of the premises comprised therein;

(xiii) in case of any breach on the part of the lessee of any covenant or condition contained in the lease, the Local Government may determine the lease and take possession of the said premises;

(xiv) at the end or sooner determination of the lease, the lessee shall deliver up the said premises and all mines (if any) dug therein in a proper and workman-like state, save in respect of any working as to which the Local Government may have sanctioned abandonment;

(xv) should any question or dispute arise regarding the lease, or any matter or thing connected with the mines and minerals leased, or the working or non-working thereof, or the amount or payment of the royalty or rent reserved or made payable by the lease, the matter in difference shall be decided by the Local Government, whose decision thereon shall be final.

29 [23]. *Mining lease for precious stones.*—No lease of a mine of precious stones shall be granted except by the Governor-General in Council. The procedure for obtaining and the conditions of such lease shall be those prescribed by Rules [17] to [22], read as if the Governor-General in Council were substituted for the Local Government.

D.—General Provisions as to Licenses and Leases.

30 [24]. *Operations within reserved forests.*—(1) All operations conducted under the authority of these rules within a reserved forest shall be subject to such conditions as the Local Government may by general or special order from time to time prescribe.

(2) It shall be a condition of every license granted under these rules that, before the commencement of exploration or prospecting (as the case may be) within a reserved forest, notice shall be given to the District Forest-officer of the intention to commence operations, and that the operation shall be conducted subject to any conditions regarding the use of fire that he may prescribe.

(3) Every mining lease which includes any portion of a reserved forest shall, if it authorizes the lessee to fell timber for mining purposes, specify the area within which, or the quantity up to which, and the terms and conditions upon which, he may exercise that authority.

31 [25]. *Preparation of sketch or map.*—Should the applicant for a prospecting license or mining lease desire the Collector to prepare for him the sketch required by Rule [11] (2) (*b*) or the map required by Rule [18] (*c*), or should the sketch or map presented by the applicant be insufficient, the Collector may prepare the sketch or map required, and may, if he so order, recover the cost from the applicant at a rate not exceeding 4 annas per acre. If the Local Government has prepared a map of a tract of country specially for the convenience of intending

applicants for licenses and leases under these rules, and if any applicant makes use of such map for the sketch or map aforesaid, it will be open to the Local Government to recover as above such share of the cost of preparing the map as it may consider to be equitably due from such applicant.

32 [26]. *Lapse of license or lease for delay in execution.*—If a license or lease is not executed within six months after leave has been granted for it, the right of the applicant to such license or lease shall be held to have lapsed, unless the Local Government for special reasons consents to grant the same notwithstanding the delay.

G.O., No. 375, 15-6-99; B.P., No. 2, 10-1-1900.

26. Encroachments—*Government and public land to be preserved from encroachment.*—[a] It is the duty of Revenue officers to preserve against private encroachment not only Government land, but also land available to the public, as for instance, roads, streets, squares, and open spaces in and near towns and villages. The disposition to make encroachments of this nature is very common, and generally there is no one to resist them except the Collector and his subordinates.[a] [b] In the case of public roads and streets which vest in a District Board, Revenue officers should draw the attention of the Vice-President of the Taluk Board concerned to any encroachments which may come to their notice.[b]

[a] B.P., No. 2163, 11-7-56. [b] G.O., No. 916, 20-9-87.

2. *Encroachment on communal land in villages.*—[c] Revenue officers should be particularly careful to repress encroachment on lands set apart in villages for the common use of the villagers, as for instance, for such purposes as burial grounds, market places, topes, &c. Unless such sites are unreasonably large, no diminution of them should be permitted, as the petty amount of revenue realized by issuing a patta for any portion of such land to a private individual cannot compensate for the discontent engendered by the curtailment of privileges enjoyed by the village community for years.[c]

[c] B.P., No. 836, 6-2-69.

3. *Unauthorized occupation.*—Unauthorized occupation of assessed and unassessed lands including porambokes should be dealt with in the manner prescribed in Standing Order No. 15 *supra*.

4. *Imposition of prohibitory assessment.*—[d] The power of imposing prohibitory assessment is withdrawn except in cases of unauthorized occupation of land which has been reserved for public purposes [e] or for sale on behalf of Government.[e] In these cases, however, Collectors and Divisional officers have power to impose prohibitory assessment without limit.[d]

[d] B.P., No. 826, 6-4-75. [e] B.P., No. 660, 31-10-90.

PART III.—TITLE TO LAND.

27. Issue of Pattas—*Form of patta.*—The form of patta is given in the Manual of Village Accounts.

2. *Renewal of patta.*—[a] As a rule, fresh pattas need only be issued when desired by the ryots concerned. When the holding of a ryot has undergone no change, it is obviously unnecessary to issue fresh patta. Each ryot should have one original patta containing a detailed

list of the fields comprising his holding as it stood when the patta was drawn up. The pattas of future years should show only the changes which have taken place in his holding. In the event, however, of numerous changes taking place in the original patta, it may be convenient to issue a fresh one.[a]

[a] B.Ps., No. 3330, 21-7-60; No. 3756, 16-8-60.

3. *Charge for supply of patta.*—[b] When fresh pattas are granted, the ryots receiving them should be charged at the following rates on account of the cost of paper and printing :—

			RS.	A.	P.
For a patta of 2 pages	...	...	0	0	3
,, 4 ,,	...	...	0	0	6
,, 8 ,,	...	...	0	1	0
,, 16 ,,	...	...	0	2	0[b]

[c]No charge however need be made in the case of a ryot the assessment of whose holding does not exceed Rs. 10.[c] [d]The price of the patta should be collected before the document is delivered to the ryot.[d]

[b] B.Ps., No. 1598, 10-5-84; No. 965, 23-3-85.
[c] B.P., No. 1505, 21-5-85. [d] B.P., No. 2792, 3-10-85.

4. *Entry of names in joint-patta.*—The entries of names in a joint-patta will be made without reference to the extent of land enjoyed by each pattadar.

B.P., No. 2124, 23-5-71.

28. Rights and obligations under a patta—*Effect of registry as pattadar.*—[a] The registered pattadar of a ryotwari holding is, as regards Government, the responsible proprietor of the ryotwari lands registered in his name in the Land Register of the district, until they pass from his possession by sale for arrears or in some other legal manner. Lands which a ryot has left waste will not be struck out of his patta on that account.[a]

[a] B.P., No. 1974, 16-4-61.

2. *Conditions on which pattadar may alienate.*—A registered pattadar may, so far as Government is concerned, alienate, sublet, mortgage, sell, give, bequeath, or otherwise dispose of the whole or any portion of his holding, provided always—(1) that unless and until such transfer or disposal is registered in the Land Register of the district, the registered pattadar remains liable for the assessment and all other legal charges due on the land, just as if no such transfer or disposal had occurred; and (2) that when the transfer is registered the transferee takes the land subject to payment of any arrears of assessment or other legal charges due on it, and to the same obligations and conditions, special or general, as the transferor held it on.

3. *Effect of absence of pattadar.*—Mere prolonged absence or non-occupation does not invalidate the right of transfer just mentioned.

4. *Patta not affected by improvements.*—A registered pattadar improving his holding by constructing a tank on it, digging a well, or erecting buildings on it is not chargeable with any additional assessment for such improvements; but he is not entitled to claim, as of right, any reduction of assessment on account of the space occupied by such improvements.

5. *Pattadar's obligation.*—The registered pattadar of a field or holding is bound to pay the fixed assessment on it, whether cultivated waste, or fallow, in the prescribed instalments, unless it be remitted in accordance with the rules laid down in Standing Order No. 13.

6. *Currency of patta.*—A patta retains its validity until superseded by one of later date. It does not necessarily require renewal from year to year.

7. *Mineral rights of pattadar.*—[b] The registered pattadar is entitled to work minerals on his land, but is liable to pay therefor a separate assessment in addition to the usual assessment for surface cultivation.[b]

[b] B.Ps., No. 3587, 26-11-83; No. 1006, 20-3-84; No. 240, 16-7-97. B.Ps., 6-10-58; M., Vol. III, pp. 161-8 of 1858; 8-8-59; M., Vol. III, pp. 164-74 of 1859.

8. *Joint-pattadar's rights to receipt book.*—Sub-receipt books should be given to all holders of land on joint-pattas who want them. The entries in these sub-receipts will be transferred to the principal receipt book when it is produced for the purpose before the village officers by the pessessor. The sub-receipts will be in the same form as the receipt, but will not mention the extent of the land on account of which payment is made.

B.P., No. 1073, 22-6-72.

9. *Tree-patta.*—For the rights and restrictions implied in a tree-patta, *vide* Standing Order No. 18, paragraph 2, clause (i).

29. Form of Zamindar's Sanad.—The prescribed form of sanad for permanent settlement is given in appendix XXXV.

B.P., No. 385, 25-1-71.

30. Preparation of title-deeds—*Responsibility.*—The instructions contained in paragraphs 2—15 below are issued for the guidance of Collectors in the preparation of title-deeds to which Government is a party. [a] The Collector should hold one particular clerk in his office responsible for the correct preparation of these documents.[a]

B.P., No. 8084, 17-12-64.

2. *Blank spaces in deeds.*—The blanks at the heading of a deed will be filled in by the Secretary to Government, when he signs the deed. All other blank spaces should be filled up in the Collector's office by ruling lines, so as to prevent interpolations after it is executed.

3. *Copies to be facsimiles.*—[b] Both copies of the deeds should be exact *facsimiles*, a plan being annexed to one part as well as to the other.[b] [c] A spare copy of the plan should also be submitted.[c]

[b] B.P., No. 218, 14-1-64. [c] B.Ps., No. 87, 9-2-91; No. 2813-A, Mis., 27-7-97.

4. *Plans.*—[d] Whenever practicable the plan should be drawn on the deed itself, and in other cases it should be securely stitched to the deeds.[d] [e] The signature of the Collector should be attached to all plans, whether on the deed or detached from it, as certifying to their correctness; they will also be signed by the Secretary to Government executing the deed on behalf of the Secretary of State.[e]

[d] B.P., No. 218, 14-1-64. [e] B.Ps., No. 8084, 17-12-64; No. 213, 23-4-90; No. 466, 5-8-90.

5. *Dating of plans.*—Plans attached to title-deeds for lands, which are submitted to the Board for the signature of a Secretary to

Government, should invariably be dated. The date affixed to the plans should be that on which they are prepared.

B.P., No. 2127, 4-4-67.

6. *Description of persons.*—The word 'Mr.' should not be used in describing any person in the deed. A party to a deed should be described by all his names in full; his place of residence; and his degree, profession or industry.

B.Ps., No. 218, 14-1-64; No. 466, 5-8-90.

7. *Description of boundaries.*—[f] The boundaries entered in the schedule annexed to the deed should be the lands, &c., by which the property sold is bounded. The description should state that the property is "bounded on the north by etc."; it should not be described as "lying to the north of etc." [f]

[f] B.P., No. 218, 14-1-64.

8. *Agreement between schedule and plan.*—[g] There should be strict agreement between the boundaries entered in the schedule and those shown on the plans,[g] and care should be taken that [f] the extent of the property sold is written in words in the last column of the schedule in the same denominations of land measure as those used in the plan.[f]

[f] B.P., No. 218, 14-1-64. [g] B.P., No. 519, 7-9-93.

9. *Spelling of names and places.*—[h] Special attention should be paid to the correct spelling of names and places,[h] which should be uniform throughout the deed and plans.

[h] B.P., No. 8084, 17-12-64.

10. *Transmission of deeds to Government.*—After the preparation of the copies of the deed, the Collector should forward them through the Board to Government for signature. The deed and the copies of it will be dated with the date of the day on which the execution is made on behalf of Government, after which they will be returned to the Collector.

11. *Delivery of deeds.*—[i] The Collector, after the return of the deed and its copy, will obtain the signature of the grantee to both and will then hand over to him the original with the plan attached as also the spare copy of the plan, the latter being intended for presentation at the Registration office under section 21 (*c*) of the Indian Registration Act III of 1877. The duplicate copy should be kept for record in the Collector's office.[i]

[i] B.Ps., No. 87, 9-2-91; No. 2813-A, Mis., 27-7-97.

12. *Witness to deed.*—One witness will suffice; his place of residence and occupation or other description must be written under his name.

13. *Corrections to be initialled by Secretary to Government.*—The Collector should not initial or mark the deed or its copy in any way. All erasures, additions and interlineations therein will be initialled by the Secretary to Government executing the deed. [i] The deed should always be accompanied by a list of corrections, &c., requiring to be initialled.[i]

[i] B.Ps., No. 87, 9-2-91; No. 2813-A, Mis., 27-7-97.

14. *Serial number of deed.*—[j] In issuing title-deeds the serial number of the deed should express the year of execution, as for instance. 'No. 7 of 1866,' a new series being begun with each year.[j]

[j] B.P. No. 7553, 21-10-68.

15. *Facsimile signatures inadmissible.*—Documents of title executed by officers acting on behalf of Government must be actually signed. Signature by a *facsimile* stamp is inadmissible.

16. *Mode of signing of ryotwari pattas.*—The rule given in the last paragraph does not apply to ryotwari pattas, which are mere notes of the amount of revenue payable on the lands held by the pattadar and not title-deeds.

B.Ps., No. 213, 23–4–90; No. 466, 5–8–90.

31. Rules for the Transfer of Registry of Holdings—*Object of rules.*—As it is of importance that the register of holdings kept in every village should, as far as possible, show the names of persons who are the real owners or who, in virtue of their title, whatever its nature, are in the enjoyment of the lands; and should therefore be held responsible for the payment of the public demand thereon, the following rules are laid down for regulating the procedure to be adopted in effecting changes of registry in the revenue accounts when transfers of landed property take place.

2. *Three classes of transfers.*—All legal transfers of property take place either (*a*) by the voluntary action of the owners or (*b*) by virtue of decrees of court or revenue sale, or (*c*) accrue by succession, and, in dealing with these three classes of transfers, the following procedure should be observed in altering the registers.

3. *Voluntary transfers of title.*—These are of two kinds—(i) Absolute and (ii) Temporary:—

(i) *Absolute.*—(*a*) In all cases of absolute transfer of title by a registered holder, the registry of a holding may be altered to correspond with the transfer of its ownership on the application of both the parties to the transfer or of either of them, provided that the application for change of registry is in every case made in person or by duly authorized agent and in writing, and is signed by the party or parties making it. [a] It is left to the option of the parties to have the application [a] attested by the karnam and the headman of the village in which the land is situated. Such attestation may be taken as evidence of the identity of the party or parties. Where such an attested application is presented by both the parties, the Collector or other duly authorized officer may, [b] except in cases under clause (*b*) *infra*,[b] at once order the change of registry as requested. But where only one of the parties to the transfer makes the application for change of registry, it should not be acted upon by the Collector or other duly authorized officer, unless a duly executed and registered deed evidencing the transfer is produced and the said officer is satisfied of its genuineness. He should then give notice in the District Gazette that the transfer of registry has been applied for, and, unless objection is made to it within three months from the date of publication of such notice, the transfer should be ordered at the end of that time. A copy of the notice should also be served on the registered holder of the land in the manner prescribed by section 25 of Madras Act II of 1864. If objection is made, an inquiry should be held, and, according to the result thereof, the transfer should be ordered or not.

[a] B.Ps., No. 314, 24–7–94; No. 435, 13–10–94. [b] B.P., No. 238, 13–7–95.

(*b*) In Malabar and in the Nilgiri-Wynaad, when a registered janmi proposes a transfer of registry in favour of a person other than the occupant of the land or a tenant through whom the occupant derives his right of possession, the Collector should require *primâ facie* proof that a *bonâ fide* transfer of the registered janmi's interest has taken place.

G.O., No. 394, 25-6-95; B.P., No. 238, 13-7-95.

(ii) *Temporary.*—In the case of a temporary transfer of property by the registered holder, *e.g.*, on lease, mortgage, &c., the registry should not be altered, unless both the parties to the transfer present a joint application in writing to the Collector or other duly authorized officer requesting that it may be effected. [c] Orders will be passed at once on such application [c] if it be attested by the karnam and the headman of the village where the land is situated.

[c] B.Ps., No. 314, 24-7-94; No. 435, 13-10-94.

4. *Compulsory transfers of title*—(i) *Transfers to decree-holders.*—In cases of transfer of title in holdings from registered holders to decree-holders with reference to a decree of court, [d] or to purchasers at auction sales held in execution of a decree of court [d], the Collector or other authorized officer may, on the application of any of the parties to the suit [d] or of the auction purchasers, [d] and on production of an authenticated copy of the decree [e] or certificate of sale as the case may be, [e] and a certificate of delivery of possession in pursuance thereof, at once order the change of registry. In cases, however, in which a certificate [e] of delivery of possession [e] cannot be produced, as for instance, where on decree passed possession is ceded without execution proceedings and the decree is apparently final, the case should be dealt with as provided in clause (i) (*a*) of rule 3 in regard to applications for change of registry presented by only one of the parties to the transfer.

(ii) *Transfers under declaratory decrees.*—In cases where transfer of registry is sought under a declaratory decree on which no execution can be taken out, *i.e.*, where the decree merely declares the title to be vested in a particular person, so as to entitle him to registration, the Collector or other authorized officer may, on production of an authenticated copy of such decree, at once order the transfer of registry.

[d] B.P., No. 918, 14-4-86. [e] B.P., No. 2553, 25-11-86.

5. *Cases where no application for transfer is made.*—Clause (i) (*a*) of rule 3 and rule 4 above deal with cases of absolute transfers of title in which one or both of the parties concerned apply for change of registry. Cases in which neither of the parties presents any application should be noted by the karnam of the village on a list in the form given in appendix XXXVI. The list should be submitted before the jamabandi of each year to the Tahsildar or Deputy Tahsildar within whose jurisdiction the village is situated. The Tahsildar or Deputy Tahsildar shall, on receipt thereof, issue notices to the pattadars and the transferees concerned; and in cases where, at the enquiry held thereon, both the parties to any transfer appear and consent to the change of registry, he shall order the registry to be altered accordingly. Where, however, only one of the parties appears with the documents specified in rule 4 and in clause (i) (*a*) of rule 3 above, [f] the cases should be dealt with as provided in those rules.[f] Care should be taken that no change of registry

is effected if either of the parties objects thereto; but where the transferee concerned has been in possession as a reputed owner for twelve years or more, the procedure prescribed in rule 6 below may be followed.

B.Ps., No. 69, 25-2-97; No. 176, 26-7-99. [f] G.O., No. 226, Mis., 14-4-97.

6. *Transfers of title by succession.*—Under this class of transfers all cases of change of registry necessitated by the death, or the prolonged absence for more than seven years, of the registered holder would be disposed of.

(i) *Succession by heirship.*—In dealing with claims to succession by heirship, [g] if the succession is not disputed [g] the Collector or other duly authorized officer [g] may direct the transfer of registry either at once or at the jamabandi. If the succession is disputed, he should hold [g] a summary inquiry as to who has the right to succeed to the property of the deceased registered holder, according to the principles of the law of succession which governs the case, and give notice in the District Gazette to the effect that the registry will be made in the name of the person found to be entitled, unless a declaration is filed, within three months from the date of the notice, by any person objecting to the registry, stating that he has instituted a suit in a civil court to establish his superior title, and an authenticated copy of the plaint in the suit is produced. If no declaration is filed, the registry should be made, as stated in the notice, at the expiration of three months. If a declaration is filed, the result of the suit should be awaited before taking further action. The notice, besides being published in the District Gazette, should be personally served on all persons who may have advanced claims for the registry at the summary inquiry. [h] With regard to the entry of the names of the heirs in the case of undivided families, the name of the managing member or members should be registered. In other cases, the names of all the heirs entitled to shares in the property should be registered.[h]

[g] B.P., No. 630, 15-3-86. [h] B.P., No. 1168, 25-5-86.

(ii) *Succession in case of disappearance of registered holder.*—In case of disappearance for more than seven years of the registered holder of a holding and in the absence of any evidence to show that he is still alive, he should be considered as dead and registry transferred accordingly. In all cases in which there are no heirs who claim the registry, it may be made in the name of the person in possession of the lands after the usual notice in the District Gazette.

7. *Transfer in favour of persons proving possession for twelve years.*—Where parties who have no documents of title are shown in a summary inquiry to have been in possession and to have paid the revenue as reputed owners for twelve years or more, transfer of registry may be made after notice, &c., as provided in rule 3 (i) (*a*). [i] The action contemplated in this paragraph may be taken by the Revenue officers either on their own motion or on the applications presented by the parties concerned.[i]

[i] B.P., No. 69, 25-2-97.

8. *To whom applications should be made.*—Applications for transfer of registry may be made either to the Collector or to the Divisional officer or the Tahsildar or the Deputy Tahsildar of the taluk or division, [j] or

to the Taluk Sheristadar (Head Accountant),[j] [l] or the revenue inspector of the firka[l] in which the land, the registry of which it is sought to change, is situated, or to registration officers when conveyances are presented for registration. [l] On the death of a registered holder, the karnam of the village should at once report the fact to the Tahsildar or Deputy Tahsildar within whose jurisdiction the village is situated, with the names of heirs of the deceased so far as he can make them out.[l] The Collector, Divisional officer, Tahsildar [q] or Deputy Tahsildar [q] may finally dispose of all such cases and direct changes of registry either of their own motion, or, in the case of the Collector or Divisional officer, on the inquiry and report of the Tahsildar or Deputy Tahsildar. [m] A revenue inspector may finally dispose of all applications within his firka which are presented to him in the village concerned by both the parties to the transaction. [m]

[j] B.Ps., No. 571, 6–9–90 ; No. 678, 6–11–90.
[l] B.Ps., No. 630, 15–3–86 ; No. 276, 11–11–99.
[m] B.Ps., No. 314, 24–7–94 ; No. 435, 13–10–94 ; No. 276, 11–11–99 ; No. 12, 22–1–1900.
[q] B.P., No. 276, 11–11–99.

9. *Action to be taken by Registration Officer.*—In every case of absolute transfer of landed property by a deed of conveyance, or of transfer of possession by any other kind of instrument intended to be registered in an office of registration of assurances, it is the duty of the registrar or the sub-registrar, before registering the document, to ask the parties to the instrument whether they consent to the transfer of revenue registry of the land conveyed or transferred ; and if they consent, he should, after registering the document, cause them to execute before him an application to the Revenue authorities in the form given in appendix XXXVII, and should transmit it, after execution, to the Tahsildar of the taluk [n] or Deputy Tahsildar of the division [n] in which the land is situated. The Tahsildar [n] or Deputy Tahsildar [n] should accept the application as proof of the consent of the parties in the same manner as if the application had been personally made before him and should give effect to it at once as far as the particulars of holdings given are found to be correct.

[n] B.P., No. 14, 16–1–95.

10. *Transfer of holdings and estates other than ryotwari.*—The foregoing rules apply also to transfers of registry of entire permanently-settled estates, enfranchised inam holdings, [k] Ivu Dittam money allowances in Tinnevelly [k] and [e] tree-pattas [e]; but the transfer of registry of entire permanently-settled estates should be effected by Collectors themselves in the registers maintained in their offices as required by Regulation XXVI of 1802. The registry of transfers of portions of such estates should also be effected by Collectors themselves, but not until the public assessment has been determined and fixed on the separated portions by the Collector with the approval of the Board of Revenue. The procedure to be followed in such cases is that laid down in Madras Act I of 1876.

B.Ps., No. 630, 15–3–86 ; No. 358, 14–7–92.
[e] B.P., No. 2553, 25–11–86. [k] B.P., No. 970, Mis., 4–4–98.

11. *Withdrawal of application for transfer.*—In the case of applications for change of registry made before registration officers as well as those made before Revenue officers, no transfers should be effected if the pattadar gives notice before the transfer that he has withdrawn the

application made by him. [m] But in cases where there is a duly executed and registered document evidencing the transfer, the procedure prescribed in the latter portion of paragraph 3 (i) (*a*) *supra* should be followed as if an application were made only by the transferee.[m]

[m] B.Ps., No. 314, 24-7-94; No. 435, 13-10-94.

12. *Stamp duty.*—[o] Applications for transfer of revenue registry executed before registration officers as well as those presented before Revenue officers should be stamped under the Court Fees Act, the fee being one anna when the application relates to temporarily-settled land, and eight annas when it relates to other lands[o]. [p] Lands held under patta and subject to a change of assessment fall under the former class and all others under the latter.[p] The registration officer should inform the applicants that their applications will not be considered by the Revenue officers if they do not bear the requisite stamp.

[o] B.P., No. 3020, 3-11-85. [p] G.O., No. 1332, 1-12-85.

13. *Changes of names in joint-pattas*—(i) *On account of death.*—In the case of change of names in joint-pattas on account of death the procedure will be the same as that specified for cases of decease in single pattas—*vide* paragraph 6 *supra*.

(ii) *At the request of a joint-pattadar.*—[a] In the case of a change of names in joint-pattas made at the request of a person desiring to transfer his interest in the joint holding, the previous consent of the co-sharers is unnecessary.[a] [b] But a separate patta defining the area transferred cannot be granted without the consent of all the joint-pattadars.[b] The procedure is the same as for transfers of single pattas—*vide* paragraph 3 *supra*.

[a] B.P., No. 6891, 30-11-70. [b] B.P., No. 2928, 14-10-79.

14. *Maintenance of revenue registers.*—It is of great importance that the registers should be kept with care as it is to the registered holder that every Collector must look for the revenue due from the land.

G.O., No. 558, 12-5-85; B.P., No. 2820, 8-10-85.

32. Succession to Zamindaris.—In cases in which the right to succeed to a zamindari estate is disputed on the death of the last incumbent, the Collector of the district in which the estate is situated should report to the Board the circumstances of the case, giving a genealogical list of the family, and obtain sanction before recognizing any of the claimants as the Zamindar.

B.P., 25-8-34; M., Vol. I, p. 170; B.P., 29-9-51; M., Vol. II, p. 37 of 1851.

33. Relinquishment of ryotwari holdings—*To be in writing.*—The relinquishment of ryotwari land must be by a written document, and must take place sufficiently early in the season to enable another ryot to commence cultivation upon it.

B.P., 6-10-58; M., Vol. III, p. 165 of 1858.

2. *Time for relinquishment.*—The time within which land should be relinquished must vary in different districts, inasmuch as the period of the first rains differs. If it is fixed very early, it may bear hardly on ryots who are unwilling to part with their land, and are yet doubtful whether the season has set in sufficiently to ensure them from loss if they abstain from relinquishment. The dates for relinquishing lands in

different districts have been fixed by Government according to the scheme given in appendix XXXVIII.

B.P., 6-10-58; M., Vol. III, p. 165 of 1858.

3. *Accessibility of land relinquished.*—The land relinquished by a ryot must be accessible; that is to say, he cannot be permitted to retain all the fields in his holding except the central one, as this would not be a suitable holding for another ryot.

4. *Form of relinquishment.*—The document by which land is relinquished should be in the prescribed form, stating that the ryot who holds a patta for the fields and assessment specified hereby relinquishes such and such fields with their specified assessment, [a] and must be countersigned in proof of its genuineness and accuracy by both the village headman and karnam.[a] Actual delivery of such a paper to the village [a] headman or [a] karnam should be considered sufficient. No conditional relinquishment should be allowed.

B.P., 6-10-58; M., Vol. III, p. 166 of 1858. [a] B.P., No. 1627, 19-7-86.

5. *Arrears due on relinquished land.*—Relinquishment should not be refused on the ground that arrears are due on the land. The relinquishment of land does not extinguish the liability to pay the arrears, and if the relinquisher has other property it may be proceeded against to recover the arrears on the land relinquished. Lands are seldom or never relinquished if they have a saleable value, and it is therefore seldom or never worth while to sell such lands to recover the arrears due in respect of them, but in cases where the relinquisher has no other property, the Collector may, at his discretion, sell the relinquished lands to recover the arrears, or may recommend that the arrears should be written off as irrecoverable.

B.P., No. 2684, 5-8-84.

6. *Relinquishment of land held on a joint-patta.*—The relinquishment of land entered in a joint-patta by one of the joint holders should not be accepted without the consent of all the parties in whose names the patta stands.

B.P., No. 165, 21-1-86.

7. *Powers of Tahsildars and Deputy Tahsildars.*—Subject to the foregoing provisions, Tahsildars and Deputy Tahsildars may accept relinquishments provided the lands relinquished are situated within their jurisdiction.

B.P., No. 60, 8-1-86.

34. Acts of Guardians for Minors.—The Guardians and Wards Act, 1890, recognizes three classes of guardians of property:—

(1) guardians appointed by a will or other instrument;
(2) guardians appointed or declared by a Civil Court; and
(3) other guardians.

Guardians of the first and second classes are governed by certain definite provisions of the Act among which are sections 28 and 29, and when a guardian of either of these classes proposes to transfer or to relinquish the pattà lands of a minor in his charge, the Revenue officer should satisfy himself that section 28 or 29, as the case may be, has been

complied with. When a guardian of the third class makes an application for the transfer or relinquishment of patta lands held by him on behalf of a minor, the Revenue officer need only see that the transaction is conformable to section 27 of the Act and that the guardian is one recognized or appointed (*vide* section 6, Act VIII of 1890) as such under the Hindu or other personal law applicable to the case. When the magnitude of the interests involved makes further precautions desirable in regard to cases arising under the third class, the Collector can himself apply to the Court under section 10 (2) for the appointment or declaration of a guardian, provided there is some one willing to accept the guardianship or may direct the guardian to apply to the Court under section 10 (1) for such appointment or declaration. The application or direction last referred to should not, however, be made where the minor is a member of a joint Hindu family governed by the Mitakshara law, who is possessed of no separate property of his own, as, in such a case, it has been held that the Court is not competent under Act VIII of 1890 to appoint a guardian for the minor's property (I.L.R., 19 Calcutta, page 301; I.L.R., 19 Bombay, page 309; and I.L.R., 17 Allahabad, page 529).

Note.—The above rules should be applied *mutatis mutandis* to applications made to Revenue officers by guardians for the transfer or relinquishment of lands other than ryotwari belonging to minors in their charge.

B.P., No. 101, 13-4-99.

Order 4, para. 2.]

APPENDIX I.

A.—Standard Scale of Water-rates on dry lands.

Description of Crops.	First-class Tanks, River and Spring Channels.			Second-class Tanks, River and Spring Channels.		
	RS.	A.	P.	RS.	A.	P.
(*a*) Single wet crop, per acre ...	4	0	0	3	0	0
(*b*) Second crop, per acre	2	0	0	1	8	0
(*c*) [c] Sugar-cane, betel, plantains, turmeric and other garden crops, &c., requiring water longer than an ordinary wet crop, per acre	6	0	0	4	8	0 [c]
(*d*) Dry crop watered [a] occasionally [a] whether first or second crop, per acre	2	0	0	1	8	0
(*e*) [a] Dry crop regularly irrigated, [b] if first crop [b], per acre ...	3	0	0	2	4	0 [a]
(*f*) [b] Dry crop regularly irrigated, if second crop, per acre ...	2	0	0	1	8	0 [b]

[a] B.P., No. 202, Sett., 21-8-96. [b] B.P., No. 146, Sett., 19-2-97.
[c] B.P., No. 217, Sett., 21-3-92.

Note.—(1) Cocoanuts and other trees forming tope plantations will be charged the same rates as the garden crops above referred to, if they take water for a number of months in the year sufficient for raising two rice crops. If not, they will be charged the rate for a single wet crop specified in clause (*a*).

B.P., No. 217, Sett., 21-3-92.

(2) In modification of the above rates, Government has tentatively sanctioned the following scheme of rates :—

No.	First crop on dry land.	Second crop on dry land.	Charge for First crop.	Charge for Second crop.	Total charge.
1	2	3	4	5	6
			RS.	RS. A. P.	RS. A. P.
1	Wet	Wet	4	2 0 0	6 0 0
2	Do.	Dry, systematically irrigated ..	4	1 8 0	5 8 0
3	Do.	Dry, occasionally irrigated ...	4	1 0 0	5 0 0
4	Dry, systematically irrigated.*	Wet	3	2 8 0	5 8 0
5	Do.	Dry, systematically irrigated ...	3	2 0 0	5 0 0
6	Do.	Dry, occasionally irrigated ...	3	1 8 0	4 8 0
7	Dry, occasionally irrigated.	Wet	2	3 0 0	5 0
8	Do.	Dry, systematically irrigated ...	2	2 8 0	4 8 0
9	Do.	Dry, occasionally irrigated ...	2	2 0 0	4 0 0

* The rates in columns 4 and 5 are for water taken from first-class sources. Three-fourths of these rates should be charged for second-class sources.

G.O., No. 162, 18-3-98.

B.—Rules for levying Water-rate for Inam and Zamindari lands in the Kistna and Gódávari Deltas and for all classes of land in that portion of the Kistna Delta which formed part of the old Guntúr district.

RULE I.

The water-rates charged for irrigation in the above specified areas are as follow :—

(1) For a single *wet* crop, Rs. 5 an acre.

(2) For a second wet crop on irrigated land, Rs. 5 an acre, provided that the cultivator may compound for irrigation for two crops for a term of years (not less than five) for Rs. 8–2–0 an acre.

N.B.—A second crop is a crop grown on land on which a first crop has been grown in the same fasli.

(3) For a second *dry* crop on irrigated land, Rs. 2–8–0 an acre, except where the landholder has compounded under clause (2).

(4) For sugar-cane, betel, plantains, turmeric, elephant yam and other garden produce remaining on the ground for the time of two crops, Rs. 10 an acre, provided that the cultivator may compound for a term of years (not less than five) for Rs. 8–2–0 an acre.

Note.—[a] " Cocoanut and other trees forming tope plantations will be charged the same rates as the garden crops above referred to, if they take water for a number of months in the year sufficient for raising two rice crops. If not, they will be charged the rate for a single wet crop specified in clause (1) ".

[a] B.P., No. 148, Sett., 2–4–94.

(5) For a dry crop grown on land for which irrigation has never been supplied, or, having been once supplied, has been since discontinued under Rule III, Rs. 2–8–0 an acre, whether the crop be a first or second crop.

(6) For a third irrigated crop, Rs. 2 or Re. 1 per acre according as the crop is wet or dry.

G.O., No. 729, 27–10–99.

(7) Dry crops systematically irrigated will be charged the same rates as wet crops.

B.P., No. 457, Sett., 13–1 98.

(8) When the water used for irrigation cannot be obtained without raising it by baling or by some mechanical contrivance, a deduction of one-fourth of the water-rate will be made.

(9) [b] When the Collector considers the supply of water to be precarious, the charge for a single wet crop will be Rs. 2–8–0 an acre.[b]

[b] B. P., No. 19, 12–1–92.

(10) These rates shall be paid according to the *kistbandi* of the district.

RULE II.

(1) Cultivators of lands registered as dry will be allowed to apply for or to relinquish water for *wet* crops every year, on condition that a formal application specifying the number and extent of the fields for

which irrigation is sought or declined be made to the headman of the village, not later than the dates specified below :—

Applications for irrigation to be supplied—
(*a*) For a first crop, [a] 31st March.[a]
(*b*) For a second crop, 30th November.
Relinquishments of irrigation, 31st March.

a B.P., No. 182, 22-4-92.

Note.—The application or relinquishment shall be registered by the Karnam and forwarded by him to the Tahsildar.

(2) When water is required for *dry* crops the application may be made at any time and should be in duplicate. One copy of the application should be sent by the Karnam to the delta gumasta or overseer and the other to the Tahsildar.

(3) When water is not available for all applicants, applications will ordinarily be accepted in the following order :—

(*a*) From applicants for water for two crops or one of sugar-cane, &c.
(*b*) For lands lying nearest the head of the channels.

(4) Every application for irrigation to be supplied, provided water is available, and every application for irrigation to be discontinued will be disposed of by the Tahsildar, who will endorse his order thereon and send it back to the Karnam for delivery to the applicant. In the case of applications for new irrigation of wet crops under Rule II (1), however, the Tahsildar should obtain the previous approval of the Public Works Department.

B.P., No. 272, Sett., 6-4-92.

(5) Printed forms of these applications will be kept in stock by the Karnam.

(6) A register of applications showing whether they have been accepted or rejected will be kept both by the Tahsildar and the Karnam. The Karnam's register will be kept open to inspection by the villagers.

(7) The Tahsildar will, immediately after the latest dates prescribed for applications and relinquishments, send to the Executive Engineer of the Division concerned a statement showing village by village the total areas involved.

Rule III.

Unless in the original application it is stated that water is required for one year only, when land has once been with permission irrigated for a wet crop, it will be described as such in the accounts, and will be supplied with water and remain liable to the water-rate (water being available) until a formal application for the irrigation to be discontinued has been made and accepted in the manner prescribed in Rule II.

Note.—This rule does not apply to dry crops systematically irrigated nor to second wet crops.

Rule IV.

Whenever a sufficient supply of water is available, water will be granted free of charge for flooding lands made barren by "soudu" for

a period not exceeding two years, provided that, if crops are raised on the land during this period, half the usual water-rate will be charged. Even after the lapse of two years, water, if available, will be granted free of charge for flooding saline lands during the second crop season with a view to counteract their saline nature and render them fit for the next first crop cultivation. Applications for the supply of water should be made to the officers of the Public Works Department through the Collector.

Rule V.

When water is taken for land before a formal application for water has been made by the ryot concerned and accepted by the Tahsildar as prescribed in Rule II, or after an application has been refused, a water-rate equal to twice the rate chargeable according to Rule I will ordinarily be levied. Double water-rate will also be charged if water be taken from a sluice or channel or other source of supply other than that which is provided or approved by the responsible officer of the Public Works Department. For persistent breach of the rules or other sufficient cause the Collector may enhance the penal charge up to a limit of five times the ordinary water-rate, and may also at his discretion reduce or remit the penalty. When water is taken for flooding lands rendered barren or saline by "soudu" (before permission has been accorded under Rule IV) a penal rate will be chargeable, at the discretion of the Collector, not exceeding Rs. 10 an acre.

Rule VI.

No water-rate will be levied for a single crop on lands in Inams and Zamindaris which have been determined by the Collector, under the orders of the Board of Revenue, to be entitled to irrigation as "mamul wet" lands from or before the time when the anicut was built.

Rule VII.

Anything in the foregoing rules notwithstanding, Government reserves to itself the full right, with or without reason given, to discontinue either temporarily or permanently the supply of water for irrigation and to modify the method of charging for water and the rates at its discretion.

Note.—(1) No water-rate should be charged on land assessed as wet under tanks simply because the land is irrigated by anicut water.

B.P., No. 1837, 16–7–74.

(2) A cultivator (tenant) may be called upon to pay for water which he has obtained on his own application against the will of the landlord, and, if he fails to pay the water-rate, his property, real and personal, may be sold. In such a case, the tenant's real property means his right, title and interest in any land in his holding if such possesses any value. The sale of such real property will be free of encumbrances, but will leave unaffected the landlord's right on the land, whatever it may be. A tenant's right in such cases should not be bought in on behalf of Government. When the tenant does not possess sufficient property, it will be discretionary with the Collector either to require prepayment of the water-rate or refuse the application altogether.

(3) When water is given on the application of the landlord, the landlord or his authorized agent should alone be allowed to tender relinquishment.

B.Ps., No. 690, 19–2–77; No. 315, 5–2–83; No. 54, 12–2–97.

C.—Rules for levying water-rate on Government dry land in the Góddávari Delta and in the old Masulipatam portion of the Kistna Delta.

RULE I.

The water-rates charged for irrig tion in these tracts are as follow :—

(1) For a first wet crop—one rupee per acre more than the difference between the wet and the dry rates of assessment of the land according to the classification of soil and of the source of irrigation.

(2) For a first dry crop occasionally irrigated—half the charge in clause (1).

(3) For a second crop of wet—

(i) following a first wet crop—the same charge as in clause (2) *plus* half the dry assessment of the land ;

(ii) following a first dry crop occasionally irrigated—the same charge as in clause (1).

(4) For a second dry crop occasionally irrigated—half the charge as in clause (1).

(5) When only one wet crop is raised, the charge will be as for a first wet crop irrespective of the season in which the crop is raised.

(6) The water-rate for a third irrigated crop will be as follows :—

Wet or dry.	Class of irrigation.	Charge per acre. RS. A. P.
Wet	1 and 2	2 0 0
Do	3 „ 4	1 8 0
Dry	1 „ 2	1 0 0
Do	3 „ 4	0 12 0

G.O., No. 729, 27–10–99.

Note.—(1) A second crop is a crop grown on land on which a first crop has been grown in the same fasli.

(2) Sugar-cane, betel, plantains, turmeric, elephant yam and other garden produce remaining on the ground for the time of two crops will be treated as double wet crops, *i.e.*, they will pay the sum of the charges specified in clauses (1) and 3 (i) above.

(3) Cocoanut and other trees forming tope plantations will be charged the same rates as the garden crops above referred to, if they take water for a number of months in the year sufficient for raising two rice crops. If not, they will be charged the rate for a single wet crop specified in clause (1).

B.P., No. 148, Sett., 2–4–94.

(7) Dry crops systematically irrigated will be charged the same rates as wet crops.

B.P., No. 457, Sett., 13–12–98.

(8) When the water used for irrigation cannot be obtained without raising it by baling or by some mechanical contrivance, a deduction

of one-fourth of the water-rate will be made subject to a maximum of Re. 1 per acre for first crop and half-a-rupee per acre for second or third crop.

(9) These rates shall be paid according to the *kistbandi* of the district.

RULE II.

(1) Cultivators of lands registered as dry will be allowed to apply for or to relinquish water for *wet* crops every year, on condition that a formal application specifying the number and extent of the fields for which irrigation is sought or declined be made to the head of the village not later than the dates specified below:—

Applications for irrigation to be supplied—

(*a*) For a first crop, 31st March.

(*b*) For a second crop, 30th November.

B.P., No. 182, 22-4-92.

Relinquishments of irrigation, 31st March.

Note.—The application of relinquishment shall be registered by the Karnam and forwarded by him to the Tahsildar.

(2) When water is required for *dry* crops, the application may be made at any time and should be in duplicate. One copy of the application should be sent by the Karnam to the delta gumasta or overseer and the other to the Tahsildar.

Note.—Rule II (1) (*b*) and (2) apply also to applications for water for second crop on registered wet lands.

(3) When water is not available for all applicants, applications will ordinarily be accepted in the following order:—

(*a*) From applicants for water for two crops or one of sugar-cane, &c.

(*b*) For lands lying nearest the head of the channels.

(4) Every application for irrigation to be supplied, provided water is available, and every application for irrigation to be discontinued, will be disposed of by the Tahsildar, who will endorse his order thereon and send it back to the Karnam for delivery to the applicant. In the case of applications for new irrigation of wet crops under Rule II (1), however, the Tahsildar should obtain the previous approval of the Public Works Department.

B.P., No. 272, Sett., 6-4-92.

(5) Printed forms of these applications will be kept in stock by the Karnam.

(6) A register of applications showing whether they have been accepted or rejected will be kept both by the Tahsildar and the Karnam. The Karnam's register will be kept open to inspection by the villagers.

(7) The Tahsildar will, immediately after the latest dates prescribed for applications and relinquishments, send to the Executive Engineer of the division concerned a statement showing village by village the total areas involved.

Rule III.

Unless in the original application it is stated that water is required for one year only, when land has once been with permission irrigated for a wet crop, it will be supplied with water and remain liable to the water-rate under these rules (water being available) until a formal application for the irrigation to be discontinued has been made and accepted in the manner prescribed in Rule II.

Note.—This rule does not apply to dry crops systematically irrigated nor to second wet crops raised on land whether registered as wet or dry.

Rule IV.

Whenever a sufficient supply of water is available, water will be granted free of charge for flooding lands made barren by "soudu" for a period not exceeding two years, provided that, if crops are raised on the land during this period, half the usual water-rate will be charged. Even after the lapse of two years, water if available will be granted free of charge for flooding saline lands during the second-crop season with a view to counteract their saline nature and render them fit for the next first-crop cultivation. Applications for the supply of water should be made to the officers of the Public Works Department through the Collector.

Rule V.

When water is taken for land before a formal application for water has been made by the ryot concerned and accepted by the Tahsildar as prescribed in Rule II, or after an application has been refused, a water-rate equal to twice the rate chargeable according to Rule I will ordinarily be levied. Double water-rate will also be charged if water be taken from a sluice or channel or other source of supply other than that which is provided or approved by the responsible officer of the Public Works Department. For persistent breach of the rules or other sufficient cause the Collector may enhance the penal charge up to a limit of five times the ordinary water-rate, and may also at his discretion reduce or remit the penalty. When water is taken for flooding lands rendered barren or saline by "soudu" (before permission has been accorded under Rule IV), a penal rate will be chargeable, at the discretion of the Collector, not exceeding Rs. 10 an acre.

Rule VI.

Anything in the foregoing rules notwithstanding, Government reserves to itself the full right, with or without reason given, to discontinue either temporarily or permanently the supply of water for irrigation and to alter the charge for water supplied to lands assessed as dry from time to time as may seem expedient.

Note.—No water-rate should be charged on land assessed as wet under tanks simply because the land is irrigated by anicut water.

B.P., No. 1837, 16–7–1874.
G.O., No. 251, 17–3–1900.

D.—Rules for levying Water-rate on lands irrigated by the Kurnool-Cuddapah Canal.

The following is the scale of water-rates applicable to irrigation under the canal:—

No.	Description of Crop.	Irrigated by Flow. Rate per acre.			Irrigated by Lift. Rate per acre.		
		RS.	A.	P.	RS.	A.	P.
1.	Single wet crop, irrigated ...	4	0	0	3	0	0
2.	Second wet crop on irrigated land.	3	0	0	2	4	0
3.	If compounded for two crops for a term of not less than five years.	6	0	0	4	8	0
4.	Sugar-cane, betel-gardens, turmeric and other garden produce remaining on the ground for the time of two crops	6	0	0	4	8	0
5.	Single dry crop	1	0	0	0	12	0
6.	Second dry crop on irrigated land (if not compounded)	1	0	0	0	12	0
7.	Dry crop on land for which irrigation has never been supplied, or if supplied, discontinued ...	1	0	0	0	12	0
8.	Garden crops (Class 2 of Madras Irrigation and Canal Company's Rules)	3	0	0	2	4	0
9.	Mundla (tailed or coarse) paddy.	2	0	0	1	8	0[a]

[a] B.P., No. 87, Sett., 16-2-94.

2. In order to assist the ryots to meet the expense of converting dry lands into wet, the following reductions will be allowed in the case of lands which have not been cultivated with wet crops within the last ten years—

50 per cent. for the first five years,
25 per cent. for the second five years;

after ten years the lands will be liable to the full water-rate. The ryots' liability to pay water-rate continues only until they have put in a relinquishment giving the prescribed notice of their intention to discontinue the use of the canal water. *Vide* paragraph 2 of Board's Proceedings, No. 338, dated 25th October 1895.

3. When blocks of ten acres and upwards of unoccupied waste are taken up for irrigation, no water-rate will be charged for the first five years, but only the ordinary dry assessment will be levied. In the next five years, half the full water-rate shall be charged on the entire area of the block in addition to the dry assessment. After ten years, full water-rate shall be charged on the entire area of the block in addition to the dry assessment. The charge for water shall be liable to revision, at the discretion of Government, on the expiry of the current term of settlement, provided, however, that the change shall not take effect before the expiration of the ten-year period allowed under the rules. In accepting offers for blocks of land however, care shall be

taken to guard the claims of the villagers as regards grazing requirements and the extension of cultivation by resident villagers, and to maintain facilities for forming village reserves for fuel, &c.

B.P., No. 87, Sett., 16–2–94.

Note.—The charge prescribed in the second and third sentences shall be leviable on the entire area of the block, whether irrigated or not, where the omission to irrigate was due solely to the ryots' neglect, and not to insufficiency of water or to other unavoidable causes. In the latter case, the charge may be reduced or remitted at the discretion of the Jamabandi officers.

4. The rates specified in the table appended to Rule 1 apply only to cases where water is taken after formal application; but when water is taken without such application, the extent so irrigated will be liable to the charge of penal rates amounting to one and-a-half times the ordinary rates. No previous application for water is necessary in the case of lands classed as wet and included in the registered ayakats of tanks fed by the canal. Application for water should be made to the Village officers in the following form :—

Date.	Village.	Ryot's name.	Survey number.	Area for which water is wanted.	How long wanted.	What crop to be grown.
1	2	3	4	5	6	7
				ACRES.		

This form should be filled up by the Karnam in duplicate and one copy given to the applicant, the other copy being retained for record. The Karnam shall also keep a register in the same form, in which all applications shall be entered in chronological order; and this register will be open to inspection by the Revenue Inspector and other Revenue officers in higher grades, and by the officers of the Department of Public Works in charge of the canal. Each month the extent of land in the village for which water is required should be calculated and reported to the canal officer. The permission to irrigate should be followed, in the case of new irrigation, by instructions from the Village officers as to the point in the village channel from which water may be led to the land to be supplied.

B.P., No. 203, 9–7–95.

5. As in the larger systems of irrigation, distributary channels which supply more than one village will be in charge of the canal officers, and channels which supply only a single village will be managed by the ryots themselves under the supervision of the Village Revenue officers.

6. The value of water supplied to Government tanks, of which the natural supply may be deficient, will be credited to the canal. A normal revenue should be fixed for each tank based on the figures for a series of years before canal water was supplied, leaving out of account years of

extraordinary drought or rainfall, and all receipts above this standard should be credited to the canal. *Vide* Board's Proceedings, No. 57, dated 23rd January 1894, and No. 203, dated 9th July 1895.

G.Os., No. 448 I., 6-6-82; No. 529 I., 28-7-86.

B.P., No. 225, Sett., 11-9-96.

E.—Periyar water-rates.

	Rate per acre.		
	RS.	A.	P.
(*a*) For a single wet crop raised on dry lands ...	5	0	0
(*b*) For a second wet crop on the same land ...	3	0	0
(*c*) For sugar-cane, betel, plantain and other crops remaining on the ground for the term of two crops	8	0	0
(*d*) For a dry crop watered,* whether first or second crop	2	8	0

B.P., No. 355, Sett., 4-11-95.

Dry crops systematically irrigated will be charged the same rates as wet crops

B.P., No. 457, Sett., 13-12-98.

Order 15, para. 5.]

APPENDIX II.

A. Memorandum.

Number and date of application or occupation. — Number.	Number and date of application or occupation. — Date.	Name of applicant or occupier.	Name of the village in which he resides.	Description of the land applied for or occupied.	Survey number and letter of the land.	Extent of the whole field.	Assessment of the whole field.	Where part only of a field is applied for or occupied, the extent of that part.	Assessment of extent in column 9.	Number, description and value of the trees, buildings, &c., on the land.	Whether (1) a right-of-way is necessary. (2) a road or embankment of an irrigation work or a channel without embankment runs through or near the land and, if so, what extent should be deducted.	Names of other applicants, if any, with the nature of their claims.	Whether any of the applicants last held patta for the land and relinquished it and, if so, when.	Whether any objections exist to the grant of the land on the following grounds:— (1) Reserved for Government, village, or other special purposes. (2) Set apart as reserved under rule 2 of the rules under section 26 of the Forest Act. (3) Unoccupied for eighteen months and adjoining a reserved forest or an unreserved block of a 300 acres.[a] (4) Containing large groups of palmyras or fruit trees or valuable timber trees. (5) Containing trees held on patta, where the tree-tax exceeds the land-tax. (The amount of tree-tax should be stated.) (6) Being within or in the vicinity of towns. (7) Being within half a mile of the boundary of a railway station. (8) Containing valuable minerals or quarries of building stone, &c. (9) Previously relinquished with arrears due thereon, but not sold, the land being valuable. (10) Retained in the register of lands purchased by Government at sales for arrears. (11) Acquired by Government for a public purpose on payment of compensation, but not now required. (12) Being tank-bed or lanka lands.	Date of publication of notice in the village.	Date when received by the Tahsildar from the village officers.	Order of the Tahsildar and date of the order.	Date on which the memorandum was received back by village officers.	General remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note.— When the form is used for formal application, the words "or occupation," "or occupier" and "or occupied" in columns (1 and 2), 3 and (5 and 9), respectively, should be struck out. When it is used for cases of unauthorized occupation, the words "application or," "applicant or" and "applied for or" in those columns should be struck out.

B.Ps., No. 5632, 9–9–63; No. 1943, 1–9–86; G.O., No. 406, 12–5–93. [a] B.P., No. 433, 24–7–93.

A-1.—*Notice of application for waste lands.*

It is hereby notified that of village has applied for / cultivated the lands shown in the subjoined schedule. Persons having objections to the grant of a patta for the lands should intimate the same to the monigar and karnam of the village :—

Schedule.

Numbers of the field.	Extent.		Assessment.			Boundaries.
	ACS.	CTS.	RS.	A.	P.	

Dated

Monigar.
Karnam.

Certified that the above notice was published by beat of tom-tom and was posted up at the village choultry and on the lands in question on the date specified above.

[a] (1) Signatures or marks of adjacent landholders and persons having prior claims under paragraph 8 of the darkhast rules.

(2) If there are no such persons, or if they are absent from the village, or if they are unable to write their names, signatures (*not marks*) of two respectable inhabitants of the village.

(3) Explanation for not taking the signatures or marks of the persons referred to in clause (1) above.

Monigar.
Karnam.

B.P., No. 1943, 1-9-86 ; G.O., No. 406, 12-5-93.
[a] B.P., No. 547, 15-12-94.

A-2.—*List showing adjacent lands village, taluk.*

Number in the A memorandum.	Survey number of the field applied for or occupied.	East.		South.		West.		North.		Remarks.
		Survey number.	Name of the pattadar.	Survey number.	Name of the pattadar.	Survey number.	Name of the pattadar.	Survey number.	Name of the pattadar.	

G.O., No. 406, 12-5-93.

C. Register.

Serial number.	Whether the application was received through the taluk or direct and, in the former case, the number in the taluk register.	Date of receipt of application by the village officer.	Name of the applicant.	Description of land.	Extent.	Assessment.	Date of publication of notice.	Date of submission of A memorandum.	Date of receipt of duplicate with orders from the Tahsildar.	Whether application was granted or refused.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12

B.Ps., No. 5632, 9–9–63; No. 1943, 1–9–86; G.O., No. 406, 12–5–93.

Order 15, para. 11.]

APPENDIX III.

Form D.

Village.
Survey number and letter of the field.
Extent.
Assessment.

Rami Reddi of village is informed that his application for the land described in the margin has been $\frac{\text{accepted}}{\text{rejected}}$, subject to the result of any appeal that may be preferred.

TAHSILDAR'S OR DY. TAHSILDAR'S OFFICE,

Dated *Tahsildar or Dy. Tahsildar.*

G.O., No. 406, 12-5-93.

APPENDIX IV.

B. Memorandum.

Statement showing unauthorized occupation of unassessed lands or assessed lands reserved for public purposes, or the assignment of which is barred under paragraph 2 of Standing Order No. 15, in the village of in the taluk of during the month of

Serial number.	Description of land.	Survey number, if any.	Extent of the whole field.	Details of occupation.			By whom occupied.		How occupied—by cultivation or erection of houses, &c.	Prohibitory assessment, if any, previously imposed.	Village officers' opinion.	Revenue Inspector's remarks.	Tahsildar's opinion.	Divisional officer's order.	Remarks.
				Extent occupied.	Rates of assessment of adjoining lands.	Assessment of the extent shown in column 5.	Number of patta.	Name of the party.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			ACS.	ACS.	RS. A. P.	RS. A. P.				RS. A. P.					

B.P., No. 1943, 1-9-86; G.O., No 406, 12-5-93.

Order 15, para. 28.]

APPENDIX V.

Chingleput Darkhast Rules.

The general darkhast rules contained in revised Standing Order No. 15 are applicable to the Chingleput district, subject to the following modifications:—

1. Applications for ordinary assessed lands are to be presented in the form appended; but no application giving the boundaries and estimated extent of the land applied for will be rejected merely because it does not furnish the particulars prescribed in the form.

2. The A-1 notice and the A-2 list to accompany the A memorandum shall be in the forms appended.

3. If there are two or more applicants for unoccupied assessed lands, preference shall, as a general rule, be in the following order:—

(1) If scattered trees on the land applied for are already held on patta, or if a well exists on the land, the holder of the tree-patta, or the ryot who has been using the well-water for cultivation, should have preference.

(2) Darkhasts for whole survey fields will have preference over those for portions only.

(3) In the absence of claim on either of the above grounds, preference will be given in the following order:—

(*a*) To a mirasidar of the village whose land adjoins.
(*b*) To any other mirasidar of the village.
(*c*) To a non-mirasi pattadar of the village whose land adjoins.
(*d*) To any other non-mirasi pattadar of the village.
(*e*) To the first applicant in the absence of any of the above privileged persons.

Provided (1) that a mirasidar, a non-mirasi pattadar holding adjacent lands, or a non-mirasi pattadar of the village, through whose relinquishment or default in payment of revenue the land becomes unoccupied, can have no preferential claim except as prior applicant; and (2) that mirasidars shall have no preferential claim in respect of lands which have been bought in by Government for want of bidders at sales for arrears of revenue and which are again made available for cultivation.

Note.—When two or more applicants are equally qualified under clauses (1), (2) and (3) (*a*), (*b*), (*c*) and (*d*) above, preference shall ordinarily be given according to the order of application.

4. The claims of mirasidars who do not apply will not be considered, nor will lands in any case be granted on patta in the name of the mirasi body as such.

5. When waste lands are given on darkhast, the officer granting the darkhast should see that the application contains the prescribed note to the effect that the applicant binds himself to pay the *swatantram*

due to the mirasidars at the rate of two annas in each rupee of the Government assessment. The amount of the *swatantram* should not however be entered in the pattas, but should be left to be collected by the mirasidars through the Courts of Law if necessary.

Application for land by of in the taluk.

Survey		Area.		Irrigated or dry.	Remarks.
Number.	Letter.	ACRES.	CENTS.		

Note.—I , the darkhastdar named above, bind myself to pay the assessment of the land applied for to Government and *swatantram* at the rate of two annas per rupee of assessment to any one appointed by the mirasidars of the village.

A-1.—*Notice of application for waste lands.*

It is hereby notified that of illage has applied for / cultivated the lands shown in the subjoined schedule. Persons having objections to the grant of a patta for the lands should intimate the same to the monigar and karnam of the village :—

Schedule.

Numbers of the fields.	Extent.		Assessment.			Boundaries.
	ACS.	CTS.	RS.	A.	P.	

Dated

Monigar.
Karnam.

Certified that the above notice was published by beat of tom-tom and was posted up at the village choultry and on the lands in question on the date specified above.

Signature of the mirasidars and non-mirasi pattadars holding adjacent lands, or persons having prior claims, and in their absence, or if they are illiterate, the signature of any other respectable inhabitants.

Monigar.
Karnam.

A-2.—List showing adjacent lands village taluk.

Number in the A memorandum.	Survey number of the field applied for or occupied.	East.		South.		West.		North.		Remarks.
		Survey number.	Name of the mirasidar or non-mirasi pattadar.	Survey number.	Name of the mirasidar or non-mirasi pattadar.	Survey number.	Name of the mirasidar or non-mirasi pattadar.	Survey number.	Name of the mirasidar or non-mirasi pattadar.	

G.O., No. 841, 28-11-94.

Order 19, para. 1, clause (viii).]

APPENDIX VI.

Form of Cowle for private topes.

Private tope cowle granted by , Esq., Collector of the district, to of in taluk, under Board's Standing Order No. 19, and sanctioned by the Board in its Proceedings, No. , dated .

Terms of Cowle.

1. That the land hereunder detailed shall be free of assessment for twenty years from the date of this cowle, if planted with fruit, timber, or other trees. The land will be fully assessed after the expiration of the period mentioned above.

2. That not less than one-fifth of the extent shall be planted in each year from the date of this grant, the plantation of the whole extent being completed within five years from the date thereof.

3. That the trees planted shall not be less than forty to an acre, and shall be at such distances from each other as will satisfy the Collector or other Revenue officer deputed by him to inspect the land, that it has been obtained *bonâ fide* for the purpose of planting a tope, and not primarily for cultivation.

4. That the grantee shall replant those portions of the land on which the trees have withered or have fallen, so as to maintain the standard growth of not less than forty trees to an acre.

5. That the grantee shall not be subject to assessment on account of the cultivation of either dry or wet crops on the land during the currency of this cowle, except that water-rate shall be charged when water is taken from a Government source for the irrigation either of the trees or of wet or dry crops.

6. That the grantee shall abide by the rules which are now in force, or which may hereafter be prescribed by the Board of Revenue in regard to private topes.

7. That if any of the conditions detailed in paragraphs 2, 3, 4 and 6 are not fulfilled, or are violated, the grant shall be liable to be resumed and full assessment on the whole of the land may, at the discretion of the Collector, be collected from the date of the default.

Specification of the lands.

Taluk.	Village.	Wet or dry.	Number and letter of field.	Taram.	Rate of assessment.			Extent.	Assessment.		
					RS.	A.	P.	ACS.	RS.	A.	P.

B.P., No. 611; 21-10-93.

Order 19, para. 2, clause (iii).]

APPENDIX VII.

Form of Cowle for public topes.

Public tope cowle granted by , Esq., Collector of the district, to of taluk, under Board's Standing Order No. 19, and sanctioned by the Board in its Proceedings, No. , dated .

Terms of Cowle.

1. That the grant of the land hereunder described is made for the plantation of a tope for the benefit of .

2. That the said , his heirs and successors shall hold the land free of Government assessment, provided that the proceeds of the tope are wholly devoted to the benefit of the above institution.

3. That the whole extent shall be planted with fruit, timber, or other trees, within five years of the grant, not less than one-fifth of the total extent being planted each year.

4. That the trees planted shall not be less than forty to an acre, and shall be at such distances from each other as will satisfy the Collector or other Revenue officer deputed by him to inspect the land, that the grantee has obtained it *bonâ fide* for the purpose of planting a tope, and not primarily for cultivation.

5. That the grantee shall not fell trees, or allow them to be felled, without previously obtaining permission from the Collector, and shall abide by the rules which are now in force, or which may hereafter be prescribed by the Board of Revenue in regard to public topes.

6. That the grantee shall replant those portions of the land on which the trees have withered or have fallen, so as to maintain the standard growth of not less than forty trees to an acre.

7. That when the trees attain maturity, or, if fruit trees, become productive, the tope shall be entered in the accounts as a public tope, and the proceeds, if any, appropriated for the purpose of .

8. That the grantee shall not be liable to assessment on account of the cultivation of either dry or wet crops on the land until the trees attain maturity, except that water-rate shall be charged when water is taken from a Government source for the irrigation either of the trees or of wet or dry crops.

9. That if the proceeds are appropriated for purposes other than those mentioned in paragraph 2, or if any of the conditions specified in paragraphs 3, 4, 5 and 6 are not fulfilled, or are violated, the grant shall be liable to be resumed, and full assessment on the entire extent

of the land may, at the discretion of the Collector, be collected from the date of such misappropriation of the proceeds or of such infringement of the conditions.

Specification of the lands.

Taluk.	Village.	Wet or dry.	Number and letter of field.	Taram.	Rate of assessment.			Extent.	Assessment.		
					S.	A.	P.	ACS.	RS.	A.	P.

B.P., No. 611, 21-10-93.

Order 20, para. 8, clause (ii).]

APPENDIX VIII.

FORM X.—*Form of Advertisement.*

Notice No. , District of .

Sale of the occupancy right in waste lands.

1. Notice is hereby given that the occupancy right in lands hereunder specified will be disposed of by auction at (under the rules for the disposal of waste lands published by notification No. at pages of the Fort St. George Gazette, dated and embodied in Section (i) of Standing Order No. 20), subject to annual payment of assessment as specified below to the highest bidder above the upset price or prices enumerated in the following schedule at o'clock on the day of 19 or on such other date to which the sale may be duly adjourned :—

Schedule of lands to be sold.

District.	Taluk.	Village.	Number of lot.	Name, if any, and boundaries.	Approximate extent.	Initial annual assessment (and Janmabhogam in the Wynaad).	Upset price.
1	2	3	4	5	6	7	8
					ACS.	RS.	RS.

2. The assessment on the said land shall be liable to periodical revision in the same manner as that on ordinary ryotwari land, but no portion of the land will at any time be assessed at a rate higher than the appropriate dry wet or garden rate for such land under the general scheme of settlement for the taluk in which the land is situated.

3. Government reserves to itself all gold and other minerals, coal and stone or rock containing or supposed to contain gold or other minerals, and coal known to exist or which may at any time hereafter be discovered on in or under the said lands or any part thereof, together with full and free liberty and right of ingress, egress and regress by nearest way at all

times for Government servants, agents and workmen and all persons duly authorized by Government in and upon the said lands, and either with or without horses and other cattle, carts, waggons and other carriages, and to erect on the said lands and use any engines and machinery for the purpose of searching for, working, getting and carrying away such gold and other minerals and coal and also to sink drive make and use upon the said lands mines pits shafts drifts adits air-courses and water-courses and to use all water which may be lifted or raised from the same; also to appropriate and use any part of the surface of the said lands for placing thereon the minerals waste rubbish and other substances got from such mines, and generally to do all acts and things necessary or proper for working and getting such gold and other minerals and coal and rendering same merchantable, Government paying or rendering compensation to the purchaser his heirs representatives and assigns for all damage he or they shall sustain by reason of the exercise of such right of way or by the erection and use of any such engines machinery or works or the exercise of all or any of such rights.

4. All existing and customary rights of Government and of the public in all existing roads and paths and in streams of water in the land shall be reserved.

5. All parties having claims on the said lands incompatible with the sale as herein notified are hereby required to prefer their claims on or before the day aforesaid to the undersigned.

The sale will be stopped or postponed as the case may require—

(1) If the applicant fails to deposit the charges for survey and demarcation of the lands, where such survey or demarcation is necessary.

(2) If the application has been withdrawn by the applicant and the Collector decides in the public interests not to proceed with the sale.

(3) If the survey and demarcation of the lands have not been completed.

(4) If the sale has been ascertained to be objectionable on public grounds.

(5) If any claim of private ownership or exclusive occupancy or of any other right incompatible with the disposal of the lands under these rules has been preferred and is pending or is established.

The sale will be made subject to the following conditions:—

Conditions of Sale.

(1) That the highest bidder above the upset price shall be the purchaser of the lot, and if any dispute arise between two or more bidders at the same price, the lot shall be immediately put up again at the last preceding undisputed bidding and resold.

(2) That immediately after the lot is knocked down, the purchaser thereof shall pay to the Collector or the officer authorized by him to conduct the sale a deposit of Rs. 10 per centum in part payment of his purchase-money and shall at the same time sign an acknowledgment in Form Y.*

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* Appendix IX.

(3) That the purchaser shall, within 30 days from the day of sale, pay to the Collector the residue of his purchase-money, and shall thereupon receive a patta for the premises in Form Z.*

(4) That every person desirous of becoming a purchaser is to satisfy himself as to the identity and correct description of the property and the measurement and boundaries of the premises previous to the sale, as, by having the lot knocked down to him, the purchaser thereof shall be held to have waived all objections to any mistakes that may afterwards appear to have been made in the description of the premises as well as to any other error whatever in the particulars of the property.

(5) That if from any cause whatever the purchase shall not be completed by the 30th day from the day of sale, then the purchaser shall pay to the Collector interest at the rate of Rs. 12 per cent. per annum on the remainder of his purchase-money from the day of sale until the purchase shall be completed, without prejudice nevertheless to the right of resale reserved by the following condition; provided, however, that the whole of the purchase-money with interest shall be paid within one year from the date of sale.

(6) That if the purchaser shall neglect or refuse to comply with the above conditions or any of them, his deposit money shall be forfeited and retained by Government, and the Government shall be at liberty to resell the lot either by public auction or private contract without the necessity of previously granting a patta to the purchaser; and the deficiency, if any, arising from such resale, together with all expenses attending it, shall be made good by the purchaser at the present sale who shall so neglect or refuse, as and for liquidated damages.

Dated . *Collector of*

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* Appendix X.

G.O., No. 873, 29-12-99.

Order 20, para. 13, clause (ii).]

APPENDIX IX.

FORM Y.—*Form of Acknowledgment.*

I (A.B.)
of
do hereby acknowledge that I attended at the sale mentioned in the annexed * notice, dated the † day of , No. , that I bid for the lot therein specified and distinguished as lot No. the sum of rupees †, and that I was declared the purchaser of the occupancy right at that price under and subject to the conditions of sale set out in the said notice. I have paid to the Collector of or the officer authorized by him to conduct the sale the sum of rupees † being a deposit of ten rupees per cent. in part payment of my purchase-money, and I promise to pay the residue thereof within thirty days from this day.

Dated the † day of †.

Signature of A.B.

Witness ‡

G.O., No. 873, 29-12-99.

Order 20, para. 13, clause (iii).]

APPENDIX X.

FORM Z.—*Form of Patta.*

WHEREAS the occupancy right in land bearing survey No. in the village taluk district bounded and measuring acres has been disposed of under the rules for the disposal of waste lands published by Notification No. at page of the Fort St. George Gazette, dated and embodied in Section (i) of Standing Order No. 20. I Collector of do hereby grant this patta for the abovesaid land now assessed at Rs. to the present holder of the land on the following conditions:—

(1) That the said shall pay yearly the Government kist, viz., the aforesaid Rs. , on or before the 15th April in each year, as also all general taxes and local rates now, or which hereafter may be, legally leviable on the said land.

---

* Be careful to annex a copy of the notice signed by the purchaser and Collector, to the Form Y.

† Enter in words.

‡ The place of residence as also the occupation or other description of the witness must be written under his name.

(2) That the said annual assessment shall be subject to periodical revision in the same manner as the assessment on ordinary ryotwari lands, but that he the said shall pay the Government kist whether the land is cultivated or left waste.

(3) That he the said shall erect and maintain proper boundary marks around the said land.

(4) That the right of Government shall be reserved to all gold or other minerals or coal contained in the said land, with liberty to work the same under the conditions more particularly described in paragraph 3 of the form of advertisement appended to the rules embodied in the Standing Order above mentioned.

(5) That all existing and customary rights of Government and of the public in all existing roads and paths and in streams of water in the land shall be reserved.

(6) That in case he the said shall make default in payment of the said annual assessment or rates, they shall be recovered as arrears of land revenue are.

(Signed) A.B.

G.O., No. 873, 29-12-99.

Order 20, para. 21, clause (viii).]

APPENDIX XI.

FORM A.—*Notification.*

The lands specified in the schedule below given have been applied for under the rules relating to grants of land adjoining existing holdings in the district of Nilgiris published under the authority of the Government of Madras under date the day of 19 and embodied in Section (ii) of Standing Order No. 20.

2. Any persons objecting to the grant of the land specified in the schedule are hereby invited to appear on or before the at the Collector's office and state their objections to the Collector or to lodge them in writing on or before the above date.

Schedule.

Register number.	Date of registration.	Name of applicant.	Estate of applicant adjoining.	Village.	Settlement number.	Area applied for.	Assessment.	Boundaries.
1	2	3	4	5	6	7	8	9
						ACS.	RS.	

G.O., No. 873, 29-12-99.

Order 21, para. 2, clause (iv).]

APPENDIX XII.

Notice of Application for Gramanattam or Village-site.

It is hereby notified that of village has applied for cents or square yards of gramanattam bounded on the north by , on the east by , on the south by , and on the west by . Persons having objections to the grant of a patta for the lands should intimate the same to the monigar and karnam of the village.

Dated *Monigar,*
VILLAGE. *Karnam.*

Certified that the above notice was published by beat of tom-tom and was posted in the village choultry and on the land in question on the date specified above.

Dated *Monigar.*
VILLAGE. *Karnam.*

B.P., No. 239, 2-10-99; G.O., No. 139, 17-2-1900.

APPENDIX XIII.

Order 21, para. 2, clause (v) & para. 11, clause (ii).]

Register of applications / Report on the application *for house-site in the village of* .... *, town of* ....

Application.		Applicant.																	
Number.	Date.	Name.	Village where he has resided hitherto.	Date on which application was referred to village officers or was received by them.	Extent of site applied for.	Ground-rent thereon at the rate fixed for the village.	Boundaries of the site applied for.	Number and description of the trees standing on the sites and their value.	Extent of village-site already owned by the applicant in the village.	Amount of revenue paid by the applicant.	Population of the village or town.	Total number of houses in the village or town.	Total area taken up by the existing house-sites in the village.*	Area of vacant house-sites available in the village or town.*	Date of publication of notice in the village.	Objections, if any, raised by the villagers.	Date when the report is sent to the Tahsildar and when received by him.	Tahsildar's order and date of disposal.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

B.P., No. 239, 2-10-99.

* These columns should be filled up from the registers maintained under paragraph 2, clause (vii) and paragraph 10, clause (ii) of this Standing Order. G.O., No. 139, 17-2-1900.

Order 21, para. 11, clause (v).]

APPENDIX XIV.

NOTICE.

Sale of occupancy right in a house-site.

Notice is hereby given that the occupancy right in the house-site hereunder specified which has been applied for by will be disposed of at outright auction (subject to the confirmation of the Divisional officer and the result of any appeal that may be preferred to the Collector) at on the day of , 19 , at o'clock.

Village.	Town.	Extent.	Boundaries.

2. The site will be sold subject to the conditions stated below :—

(i) The purchaser shall immediately after the site is knocked down to him deposit 15 per cent. of the amount of his bid and sign an agreement binding himself, on pain of forfeiting the deposit, to pay the remainder of the purchase-money within 30 days from the date of sale.

(ii) If the purchaser fails to deposit at once 15 per cent. of the purchase-money, the Collector shall be at liberty to re-sell the site and to recover the loss, if any, from the prior purchaser, as if it were arrears of revenue.

(iii) If the sale is cancelled by the Divisional officer or the Collector, the purchase-money or such portion of it as may have been deposited by the purchaser will be refunded, unless such amount is declared forfeited on account of the fraud or misrepresentation of the purchaser.

3. The following are the conditions subject to which the site will be held after possession is obtained thereof :—

(i) That an annual ground-rent of Rs. or of such other sum as may be fixed at every periodical revision thereof, which shall take place at every re-settlement of the taluk, shall be paid to Government on or before the 15th April of each year.

(ii) That in default of such payment, the ground-rent will be liable to be realized under the law for the time being in force for the recovery of arrears of revenue.

(iii) That on the site shall be built a $\frac{\text{thatched}}{\text{tiled or terraced}}$ house or other building of such description and dimensions as may be approved by the Collector within a period of $\frac{\text{six}}{\text{twelve}}$ months from a date to be fixed by the Collector.

(iv) That if a building of the approved description and dimensions is not substantially completed within the time mentioned, or if such a building is erected but is subsequently left unoccupied and in disrepair for a period of one year, Government shall have the right, on the expiry of the time fixed, immediately to re-enter and take possession of the said site or site and building.

(v) That Government shall not be liable to repay the purchase-money when it exercises any of the rights reserved in conditions (iii) and (iv).

(vi) That the right of Government shall be reserved to all gold and other minerals and coal and stone or rock containing or supposed to contain gold and other minerals or coal known to exist or which may at any time hereafter be discovered on in or under the site aforesaid or any part thereof, and the pattadar, his heirs or assigns shall not be at liberty to work the said gold and other minerals or coal except after permission or license duly obtained from Government.

B.P., No. 239, 2-10-99 ; G.O., No. 139, 17-2-1900.

Order 21, paras. 7 & 15, clause (i).]

APPENDIX XV.

Register of house-sites granted in the $\frac{\textit{village}}{\textit{town}}$ *of* *in the* *taluk,* *district.*

Serial number.	Grantee.		Land granted.				Ground-rent payable.			Number and date of patta.	Special conditions imposed, if any.	Date when building was completed or land was resumed by Government for breach of conditions, with ground of resumption.	Amount of ground-rent as revised at re-settlement.			Remarks.
	Name.	Occupation and residence at the date of grant.	Situation, survey number, names of streets, &c.	Extent.												
1	2	3	4	5			6			7	8	9	10			11
				ACS.	CTS.	SQ. YDS.	RS.	A.	P.				RS.	A.	P.	

B.P., No. 239, 2-10-99; G.O., No. 139, 17-2-1900.

Order 21, para. 7, clause (ii).]

APPENDIX XVI.

Form of Patta for House-sites in Villages.

I, , Collector of , do hereby grant to this patta for cents or square yards of village-site in the village of , taluk of , bounded on the north by , on the east by , on the south by , and on the west by , the occupancy right in which has been assigned to him under the provisions of Standing Order No. 21 and subject to the following conditions:—

(1) That a $\frac{\text{thatched}}{\text{tiled or terraced}}$ building of the description and dimensions indicated in the accompanying schedule shall be built and completed within a period of $\frac{\text{six}}{\text{twelve}}$ months from the day of 19 .

(2) That if a building of the description and dimensions specified in the schedule or such other description and dimensions as may be substituted therefor with the permission of the Collector previously obtained is not substantially completed within the time mentioned, or if such a building is erected and is subsequently abandoned, *i.e.*, left unoccupied and in disrepair, for a period of one year, Government shall have the right to re-enter forthwith and take possession of the said site or the site and building.

(3) That the right of Government shall be reserved to all gold and other minerals or coal and stone or rock containing or supposed to contain gold and other minerals or coal, and the pattadar shall not be at liberty to work the said gold or other minerals or coal, except on permission or license duly obtained from Government.

(4) That Government reserves the right to charge ground-rent for the site should the village be declared in future to be a town.

Note.—The schedule will ordinarily indicate the class of building to be constructed and will contain a plan with linear measurements marked thereon; where it is not practicable to have a plan, the linear measurements in each direction should be given.

B.P., No. 239, 2-10-99; G.O., No. 139, 17-2-1900.

Order 21, para. 15, clause (ii).]

APPENDIX XVII.

Form of Patta for House-sites in Towns.

I , Collector of , do hereby grant to this patta for cents or square yards of Government land in the village of , taluk, bounded on the north by , on the east by , on the south by , and on the west by , the occupancy right in which was sold to him at auction on the day of 19 , for the sum of Rs. under the provisions of Standing Order No. 21 subject to the following conditions :—

(1) That an annual ground-rent of Rs. or of such other sum as may be fixed at every periodical revision thereof, which shall take place at every re-settlement of the taluk, shall be paid to Government on or before the 15th April of each year.

(2) That in default of such payment, the ground-rent may be realized under the law for the time being in force for the recovery of arrears of revenue.

(3) That on the site shall be built and completed a $\frac{\text{thatched}}{\text{tiled or terraced}}$ house or other building of the description and dimensions indicated in the accompanying schedule within a period of $\frac{\text{six}}{\text{twelve}}$ months from the day of 19 .

(4) That if a building of the description and dimensions specified in the schedule or of such other description and dimensions as may be substituted therefor with the permission of the Collector previously obtained, is not substantially completed within the time mentioned, or if such a building is erected, but is subsequently abandoned, *i.e.*, left unoccupied and in disrepair for a period of one year, Government shall have the right to re-enter forthwith and take possession of the said site or the site and building.

(5) That Government shall not be liable to repay the purchase-money when it exercises any of the rights reserved in clauses (3) and (4).

(6) That the right of Government shall be reserved to all gold and other minerals or coal and stone or rock containing or supposed to contain gold and other minerals or coal known to exist or which may at any time hereafter be discovered on in or under the site aforesaid or any part thereof, and the pattadar, his heirs or assigns shall not be at liberty to work the said gold and other minerals or coal, except after permission or license duly obtained from Government.

Note.—The schedule will ordinarily indicate the class of building to be constructed and will contain a plan with linear measurements marked thereon; when it is not practicable to have a plan, the linear measurements in each direction should be given.

B.P., No. 239, 2-10-99; G.O., No. 139, 17-2-1900.

Order 22, para. 3.]

APPENDIX XVIII.

Form of Sale Certificate for Buildings.

This is to certify that A.B. has purchased at a public auction held at ———— on ———— the undermentioned immovable property and has paid the full amount of the purchase-money, viz., Rs. ————.

Date and registration district.	Registration sub-district.	Taluk and village.	Description of building.	Remarks.
1	2	3	4	5
			Note.—Here enter all the particulars necessary for the identification of the building.	This certificate covers the sale of the building only without the site.

G.O., No. 397, 27-6-99.

Order 22, para. 3.]

APPENDIX XIX.

Form of Title-deed for the Site of land sold with a Building on it.

Know all men by these presents that ———— cents or ———— square yards of land in ———— village, ———— taluk, bounded on the north by ————, east by ————, south by ————, west by ————, are granted to A.B. on the following conditions:—

(1) That an annual ground-rent of Rs. ———— or of such sum as may be fixed at every periodical revision thereof shall be paid to Government on demand before the 15th April of each year.

(2) That in default of such payment the ground-rent may be realized under Madras Act II of 1864, or any similar enactment for the time being in force providing for the recovery of arrears of revenue.

(3) That the right of Government shall be reserved to all gold or other minerals or coal contained in the said land, and that access shall always be allowed to Government to work these minerals subject to the payment of compensation for any damage that may be caused by entering upon the land and working the minerals.

G.O., No. 397, 27-6-99.

Order 23.]

APPENDIX XX.

Statement showing Transfers of lands ordered by the Collector from assessed to unassessed in the district of during fasli .

Taluk.	Village.	Particulars of land transferred to poramboke.					Purpose for which transferred.	Remarks.
		Extent.		Assessment.				
		ACS.	CTS.	RS.	A.	P.		

Order 24, para. 11.]

APPENDIX XXI.

Application for the Alienation of Land in which the proprietary right belongs to the State.

District.	Taluk.	Village, estate or township.	Area in acres.	Estimated yearly rent value.			Estimated market value.
1	2	3	4	5			6
			ACS.	RS.	A.	P.	RS.

Price received.	Party or parties in whose favour to be alienated.	Class of alienation as defined in paragraph 4 of the Government of India's Resolution of 1872.	Grounds of alienation.	Collector's recommendation.	Remarks.
7	8	9	10	11	12
RS.					

B.P., No. 436, 13-12-97.

Order 24, paras. 12 & 19.]

APPENDIX XXII.

Register of Lands granted conditionally or exempted from assessment in the taluk of District.

Village in which the land is situated.	Survey Number.	Classification.	Extent.		Assessment.		
1	2	3	4		5		
			ACS.	CTS.	RS.	A.	P.

Name of the person, institution or local body to whom land is granted or in whose favour assessment is remitted.	Purpose for which the land is granted or assessment is remitted.	Conditions of the grant of land.	Orders sanctioning the grant or the exemption from assessment.	Remarks.
6	7	8	9	10

G.O., No. 1104, 28-10-92.
(B.P., No. 699, 8-12-92.)

Order 24, para. 18.]

APPENDIX XXIII.

Application for the Alienation of Land Revenue payable to Government.

District.	Taluk.	Village, estate or township.	Area in acres.	Yearly assessment or quit-rent foregone.			Capitalized amount, *i.e.*, twenty-five times the amount shown in column 5.
1	2	3	4	5			6
			ACS.	RS.	A.	P.	RS.

Party or parties in whose favour to be alienated.	Class of alienation as given in the Government of India's Circular No. 11–368–1, dated 16th October 1896.	Grounds of alienation.	Collector's recommendation.	Remarks.
7	8	9	10	11

B.P., No. 436, 13-12-97.

Order 24, para. 23.]

APPENDIX XXIV.

Statement No. I showing the Alienations of Land in which the proprietary right belongs to the State for the official year .

District.	Village, estate or township.	Area in acres.	Estimated yearly rent value.			Estimated market value.	Price received.	Party or parties in whose favour alienated.
1	2	3	4			5	6	7
		ACS.	RS.	A.	P.	RS.	RS.	

Class of alienation as defined in paragraph 4 of the Government of India's Resolution of 1872.	Grounds of alienation.	Number and date of the orders sanctioning the alienations.	Remarks as to nature of grant, &c.
8	9	10	11

Abstract of Statement No. I.

Classes.	Year.					Remarks.
	Area of land alienated.	Estimated yearly rent value.			Estimated market value.	Price received.	
1	2	3			4	5	6
	ACS.	RS.	A.	P.	RS.	RS.	
I. By sale at full market value ...							
II. By sale on favourable terms to a public body or association or to an individual for a public purpose.							
III. (*a*) By gift or grant to a public body or association or to an individual for a public purpose.							
(*b*) By gift or grant to private individuals in remuneration for public services to be performed.							
(*c*) By gift or grant to private individuals for their private benefit without reference to future services.							
Total ...							

Order 24, para. 23.]

APPENDIX XXV.

Statement No. II showing the Alienations of Land Revenue sanctioned during the official year .

District.	Village, estate or township.	Area in acres.	Yearly assessment, quit-rent or peshkash foregone.			Capitalized amount, *i.e.*, twenty-five times the amount shown in column 4.	Party or parties in whose favour alienated.
1	2	3	4			5	6
		ACS.	RS.	A.	.	RS.	

Class of alienation as given in the Government of India's Circular No. 11-368–1, dated 16th October 1896.	Grounds of alienation.	Number and date of the orders sanctioning the alienations.	Remarks.
7	8	9	10

Abstract of Statement No. II.

—	Annual total value of grants in rupees.									Remarks.
	In perpetuity or during the maintenance of an institution or office (1).			For life or lives, or for a fixed term (2).			Total.			
1	2			3			4			5
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
A. For the maintenance of public servants.										
B. For other purposes.										
Total ...							*			

* This should show the total amount of the yearly revenue foregone, as shown in column 4 of Statement No. II.

B.P., No. 67, 22-2-97.

Order 24, para. 23.]

APPENDIX XXVI.

Instructions for preparing the Annual Alienation Statements Nos. I and II.

1. *Sections of the annual statements.*—Each statement should be divided into sections, one for each of the following classes of cases:—

(1) Cases sanctioned by the Government of India.
(2) Cases finally sanctioned by the Local Government.
(3) Cases finally sanctioned by the Board of Revenue.
(4) Cases finally sanctioned by Collectors.

B.P., No. 67, 22-2-97.

2. *Land granted free of revenue to be noted in statement I.*—When land entered in statement No. I is granted free of revenue, the fact should be stated in the column of remarks of statement No. I and the land revenue grant included in statement No. II. Thus cases of this kind will appear both in statements Nos. I and II.

B.P., No. 67, 22-2-97.

3. *Statement I, column* 4.—The estimated yearly rent value to be shown in column 4 of statement No. I is the annual rent which the State land alienated would fetch if leased out on behalf of Government, subject to an appropriate charge for assessment. In the case of land in Malabar the rent value will be represented by the janmabhogam excluding the assessment.

4. *Statement I, column* 5.—The estimated market value to be shown in column 5 of statement No. I is the value of occupancy right alienated by the State, viz., the value that the land would fetch in the open market if sold subject to its appropriate assessment.

5. *Statement I, columns* 5 *and* 6—*Market value of land granted as inam.*—In the case of Government land assigned as inam in exchange for unenfranchised service inam land taken up for public purposes, the estimated market value shown in column 5 of statement No. I should be repeated in column 6 "Price received,"[a] as such grants are ordinarily classed as sales for full value. When, however, the fresh land is granted by way of compensation for land taken up by a local body, and the local body is exempted altogether from the charge for compensation, the grant of the Government land would amount to a gift in favour of the local body [a] and no entry need in this case be made in column 6.

[a] Paras. 6 (*a*) and 7 of the G.I. letter in G.O., No. 127, 3-2-80.

6. *Statement I, column* 8.—When State land is granted by way of compensation to the owners of private land acquired by a local authority, the transaction amounts to a free grant of State land if the Local or Municipal Funds are exempted from payment of compensation altogether [a] as when land is taken up for roads, [a] *i.e.*, the grant will be classed as III-A.

If, however, the local authority pays Government the money value of the private land or that of the fresh land [a] (as it is bound to do except when land is taken up for roads), [a] the grant of the Government land in exchange amounts to a sale for full value (*i.e.*, class I) in respect of which the sanction of the Government of India is not required up to Rs. 10,000.

a B.P., No. 160, 20-5-95.

G.O., No. 127, 3-2-80.

7. *Statement II, column* 3.—No details of area should be given in column 3 of statement No. II when the entries relate to alienations of revenue unaccompanied by any grant or transfer of State land.

Para. 6 of the G.I. letter No. 361-33-2, 26-2-98, printed in B.P., No. 187, 18-7-98.

8. *Statement II, column* 4.—In column 4 of statement No. II the proportionate peshkash, quit-rent or assessment according to the tenure on which the land is held should appear as the yearly revenue foregone. In the case of unassessed land including poramboke the assessment payable on land of similar quality in the neighbourhood should be adopted as the revenue due on the land, and this figure should be entered in column 4. In the case of land in Malabar the figure to be entered in column 4 is the land assessment and not also the janmabhogam.

Order 24, para. 24.]

APPENDIX XXVII.

Alienations of Land Revenue in Ryotwari (temporarily settled) Tracts.

Particulars of grants.	Annual value of the grants made						Remarks.
	For the maintenance of public servants.			On other grounds.			
	Up to the end of the previous year.	During the year.	Total.	Up to the end of the previous year.	During the year.	Total.	
1	2	3	4	5	6	7	8
	RS.	S.	RS.	RS.	RS.	RS.	
A. In ryotwari tracts—							
(1) Whole inam villages ... ... Difference between the assessment and jodi or quit-rent, if any							
(2) Minor inams— Difference (representing the inam) between the full assessment and the jodi or quit-rent ...							
B. Assignments or remissions of land revenue—							
(1) In favour of individuals for past or present services, *e.g.*, in favour of military pensioners and such village servants as are remunerated by assignments of land revenue							
(2) In favour of religious institutions, the assignment being made in lieu of previous ready-money allowances							
(3) In favour of public associations, churches, temples, &c. (*e.g.*, remission of assessment on the sites of temples, churches, &c.)							
(4) In favour of individuals for specially recorded reasons							
C. Beriz deductions, *i.e.*, deductions from collections of ryotwari revenue before they reach the treasury—							
(1) In favour of religious institutions, the deductions being made in lieu of assignments of land revenue or of cash payments							
(2) In favour of village servants doing revenue, judicial or police duties or of village artizans.							
(3) In favour of certain inamdars in Salem whose inams are being managed by Government and of certain holders of ready money inams in Tinnevelly							
(4) In favour of individuals for specially recorded reasons							
D. Other items *							
Total ...							

Note.—(1) The following items are not to be included in the above statistics:—

(i) *Remissions*, occasional (season)—items 1—7 of Board's Jamabandi statement No. 13.
(ii) *Remissions*, fixed—items 1 to 7 and 9 and 10 of Board's Jamabandi statement No. 13.
(iii) Government contribution to the Village Service Fund.
(iv) Deductions on account of road and village cesses included in land assessment.
(v) Loss of revenue on lands transferred from wet to dry or which have become useless for cultivation and are therefore relinquished.
(vi) Revenue lost on lands acquired or appropriated for public purposes.
(vii) Land revenue redeemed by a capital payment.
(viii) Revenue lost on lands appropriated as village-site.
(ix) Revenue lost on lands made over to Local Boards and Municipalities for services which otherwise would be rendered by the State.
(x) Revenues appertaining to permanently-settled areas including whole inam villages situated in such areas and minor inams.
(xi) Assignments or remissions of revenue of all kinds allowed by way of compensation for lands acquired for public purposes or for other reasons.

(* 2) The entries under "D. Other items" should be described in detail.

(3) The statistics will have to be compiled at the jamabandi from village register A or settlement register and village register B, village account No. 5 and taluk account No. 9. The register prescribed in Standing Order No. 12-A will also have to be consulted. The statistics when once compiled will have to be merely revised from year to year with reference to subsequent resumptions and to additional assignments and to the revision of settlement rates whenever any such revision takes place.

(4) In case no information is available as to the assessment of whole inam villages, the amount of revenue lienated by the grant of such village should be ascertained by reference to the old accounts.

B.P., No. 58, 28-2-99.

Order 25, paras. 21, 25 & 28.]

APPENDIX XXVIII.

Schedule A.

(*Vide* No. 25 [19] of Rules.)

Maximum area in square miles for mining lease—

Coal	2
Oil	1
Gold or silver	$\frac{1}{4}$
Metals	$\frac{1}{2}$
Precious stones	*

Schedule B.

(*Vide* Nos. 28 [22] ii and 28 [22] iii of Rules.)

—	Prospecting.	Mining.	
		Surface-rent per acre.	Dead-rent per acre (minimum).
Rent charged for—			
Coal	A moderate rent not exceeding one rupee per acre.	The rent rate assessable under the revenue or rent law of the Province; or, if no such rent is so assessable, the rate which may be fixed by agreement, subject to a maximum of one rupee.	4 annas.
Oil			1 rupee.
Gold or silver ...			1 rupee.
Iron			1 anna.
Other metals ...			1 rupee.

Schedule C.

(*Vide* Nos. 21 [15] iii and 28 [22] i of Rules.)

	Prospecting and Mining.
Royalty—	
Coal, exclusive of dust and coal used on the works.	1 anna per ton.
Oil	8 annas per 40 gallons or 5 per cent. *ad valorem* on gross value.
Gold or silver	$7\frac{1}{2}$ per cent. on the net profits of each year taken separately.
Iron	$\frac{1}{2}$ anna per ton of iron-stone.

* Will be decided by the Government of India in each case on its merits.

Copper, tin, lead, or other metals.	2½ per cent. on the sale-value, at the pit's mouth or on the surface, of the dressed ore or metal, convertible at the option of the lessee to an equivalent charge per ton to be fixed annually or for a term.
Precious stones	30 per cent. on the net profits of each year taken separately.

B.P., No. 2, 10-1-1900.

Order 25, para. 4.]

APPENDIX XXIX.

Rules for regulating mining in Patta Lands.

Pattadars intending to undertake or permit the working of minerals in their patta lands shall give notice of their intention to the Collector of the district specifying the fields in which and the minerals for which they intend to carry on operations. Every such notice shall contain an accurate map or sketch of the area over which it is proposed to mine. In default of the submission of such a map or sketch, the Collector shall have one prepared under his orders and recover the cost from the pattadars concerned. On receipt of the notice, the Collector may, if he sees no valid objection, allow operations to be commenced on the pattadars executing an agreement* binding themselves to accept the following conditions and stipulations and on their depositing as security such sum as the Collector may consider sufficient to cover the loss that may ensue if the land is rendered unfit for cultivation. The amount of deposit shall not exceed Rs. 500, and the Collector shall have discretion to reduce the maximum amount in petty cases to a sum not less than thirty times the assessment of the area likely to be rendered uncultivable :—

1. In all cases the pattadar shall be held responsible for working the mine in a proper manner and shall also be directly liable to Government for any wrongful act or default on the part of his nominee.

2. The pattadar shall be liable to pay in addition to land assessment a royalty or dead-rent, whichever may be the greater in amount, at the following rates :—

	Royalty.	Dead-rent per acre (minimum). RS.	A.	P.
Coal (exclusive of dust and coal used on the works).	1 anna per ton	0	2	0
Oil	8 annas per 40 gallons or 5 per cent. *ad valorem* on gross value.	0	8	0
Gold or silver .	7½ per cent. on the net profits of each year taken separately.	0	8	0
Iron	½ anna per ton of iron-stone ..	0	0	6
Copper, tin, lead or other metals.	2½ per cent. on the sale-value, at the pit's mouth or on the surface, of the dressed ore or metal, convertible at the option of the *pattadar* into an equivalent charge per ton to be fixed annually or for a term.	0	8	0
Precious stones.	30 per cent. on the net profits of each year taken separately.		....	
Mica	5 per cent. *ad valorem*	0	8	0
Phosphatic nodules.	5 per cent. on the market price of the crushed nodules.	0	2	0

* For form of agreement *see* Appendix XXX.

	Royalty.	Dead-rent per acre (minimum). RS. A. P.
Other kinds of minerals.	Such seigniorage fees or additional acreage assessment as may be fixed by the Board of Revenue according to the merits of each case and to the scale on which the mining operations are conducted.	....

3. The pattadar shall keep correct accounts in such form as the Collector directs showing the quantity and particulars of all minerals obtained from the mine and the number of persons employed therein ; and shall also when directed by the Collector maintain complete plans of the mine ; and shall allow any officer authorized by the Local Government in that behalf at any time to examine such accounts and plans and shall furnish the Local Government with such information and returns in respect of the aforesaid matters as it may prescribe.

4. The pattadar shall allow any officer authorized by the Local Government in that behalf to enter upon the premises over which mining operations are carried on for the purpose of inspecting the same.

5. The pattadar shall, without delay, send to the Collector a report of any accident which may occur at or in the said premises and also the discovery therein of any mineral other than the mineral or minerals specified in the notice given by him in accordance with the preamble to these rules and shall also pay in respect of such mineral either royalty or dead-rent as provided in rule 2 *supra*.

6. The pattadar, if he relinquishes the whole or part of the land, shall be liable to restore the same to a state fit for cultivation or to securely and permanently fence in abandoned pits in cases in which the Collector may consider such restoration or fencing necessary. In default thereof, it shall be open to the Collector to have the necessary work carried out from the security deposit referred to above or to deduct from the security deposit and carry to the credit of Government thirty times the assessment of the land so rendered uncultivable.

7. No remission will be granted in respect of any land rendered unfit for surface cultivation by the carrying on of mining operations.

8. The amount of royalty or dead-rent payable to Government on account of minerals worked will be collected under the provisions of Madras Act II of 1864.

9. Should any question or dispute arise regarding the agreement or any matter or thing connected therewith or the powers of the pattadars thereunder or the amount or payment of the royalty or dead-rent made payable thereby, the matter in difference shall be decided by the Local Government, whose decision shall be final.

10. The rates of royalty or dead-rent shall be liable to be enhanced or the agreement to be determined in case of breach of any of the above conditions.

G.Os., No. 607, 8-9-99; No. 83, 2-2-1900; B.Ps., No. 2, 10-1-1900; No. 31, 23-2-1900.

APPENDIX XXX.

Form of Agreement for mining in Patta Lands.

AGREEMENT made the day of 19 BETWEEN of (hereinafter called "the Pattadar" which term shall be taken to mean and include in these presents where the context admits not only the said but also his heirs executors administrators legal representatives and assigns) of the one part and the Right Honourable the Secretary of State for India in Council (hereinafter called "the Secretary of State" which term shall be taken to mean and include in these presents where the context admits not only the said Secretary of State for India in Council but also his successors and assigns) of the other part.

Whereas the Pattadar holds on patta (amongst others) the lands described in the first schedule hereunder written.

And whereas the Pattadar has given notice to the Collector of the District of (hereinafter called "the Collector") of the intention of the Pattadar to carry on mining operations for (here enter the 'mineral') in the said lands described in the said first schedule and has lodged with the Collector an accurate map or sketch of the said lands.

And whereas the Collector acting for and on behalf of the Secretary of State has agreed to allow the Pattadar to commence mining operations for on the said lands upon the Pattadar entering into such an agreement as is hereinafter contained.

And whereas the Pattadar has deposited with the Collector the sum of Rs. as security against any loss or damage which may be incurred by the Secretary of State by reason of any of the said lands being rendered unfit for cultivation by any mining operations therein of the Pattadar.

Now these presents witness and the Pattadar doth hereby agree with the Secretary of State in manner following that is to say:

1. The Pattadar shall be at liberty at all times during the period of twenty years from the date of these presents to carry on mining operations for in the said lands described in the said first schedule hereto in a proper and workman-like manner and shall at all times be answerable and accountable to the Secretary of State for all acts and defaults by any of his nominees servants or agents in carrying on such operations.

2. The Pattadar shall and will on the day of next and on the day of every succeeding year during so long as he shall have carried on any such mining operations as aforesaid pay to the Collector for and on behalf of the Secretary of State in addition to the land assessment for the time being payable in respect of the said lands royalties on the several minerals

mentioned in the second schedule hereunder written which shall have been gotten by the Pattadar in or from the said lands at the several and respective rates mentioned in the said second schedule or in case the same shall be greater in amount the dead-rents per acre of the said lands at the several rates also mentioned in the said second schedule.

3. The Pattadar shall and will keep correct accounts in such form as the Collector shall from time to time require and direct showing the quantities and other particulars of all minerals obtained by the Pattadar from the said lands and also the number of persons employed in carrying on the said mining operations therein and shall from time to time when so directed by the Collector prepare and maintain complete and correct plans of all mines and workings in the said lands and shall allow any officer thereunto authorized by the Government of Madras from time to time and at any time to examine such accounts and any such plans and shall when so required supply and furnish to the Government of Madras all such information and returns regarding all or any of the matters aforesaid as the said Government shall from time to time require and direct.

4. The Pattadar shall and will at all times allow any officer authorized by the Government of Madras in that behalf to enter upon any part of the said lands where any mining operations may be carried on for the purpose of inspecting the same.

5. The Pattadar shall forthwith send to the Collector a report of any accident which may occur at or in the said lands and also of the discovery therein of any mineral other than (here enter the mineral already specified in the notice given by the Pattadar).

6. It shall be lawful for the Pattadar to at any time cease mining operations under these presents provided he shall pay to the Collector for and on behalf of the Secretary of State the royalties or dead-rent as the case may be payable by the Pattadar under these presents up to the end of the year in which he shall cease such mining operations and shall restore the said lands as next hereinafter provided and upon his so doing these presents shall cease and determine.

7. In case the Pattadar shall relinquish the whole or any part of the said lands then and in any such case he shall restore the lands so relinquished or so much thereof as the Collector shall require to be restored to a state fit for cultivation or shall securely and permanently fence in all such abandoned pits and excavations therein as the Collector shall require to be so fenced and in case the Pattadar shall fail or neglect to restore any such lands which he shall be required to restore to a state fit for cultivation or to so fence in any such abandoned pit or excavation which he shall be required to so fence in then and in any such case it shall be lawful for the Collector to so restore any such lands or as the case may be to so fence in any such pit or excavation at the expense of the Pattadar and to apply the said sum of Rs. so deposited in or towards the cost of so doing and to recover the balance of such cost from the Pattadar under the provisions of Madras Act II of 1864 or any subsisting statutory modification thereof or to deduct from the amount of the said deposit and retain on behalf of the Secretary of State a sum equal to thirty times the assessment of the said lands which shall have been rendered unfit for cultivation.

8. The Pattadar shall not be entitled to any remission of assessment in respect of any of the said lands which shall be rendered unfit for surface cultivation by the carrying on of any mining operations.

9. All royalties or dead-rent payable under these presents shall be recoverable under the provisions of Madras Act II of 1864 or any subsisting statutory modification thereof and in case of any breach by the Pattadar of any of the conditions of these presents the rates of royalty or dead-rent mentioned in the said second schedule hereto may be enhanced by the Government of Madras and the Pattadar shall in such case pay to the Collector such enhanced rates.

10. In case any question or dispute shall arise regarding these presents or any matter or thing herein contained or connected herewith or touching the rights or powers of the Pattadar under these presents or the amount or payment of any royalty or dead-rent made payable under these presents then and in any such case such question or dispute shall be decided by the Government of Madras whose decision thereon shall be final and conclusive and altogether operative and binding upon the parties hereto.

In witness whereof the Pattadar has hereunto set his hand the day and year first above written.

The First Schedule above referred to.

(Here enter description of the lands as given in the notice to the Collector.)

The Second Schedule above referred to.

	Royalty.	Dead-rent per acre (minimum). RS.	A.	P.
Coal (exclusive of dust and coal used on the works)	1 anna per ton ...	0	2	0
Oil	8 annas per 40 gallons or 5 per cent. *ad valorem* on gross value	0	8	0
Gold or silver	7½ per cent. on the net profits of each year taken separately ...	0	8	0
Iron	½ anna per ton of iron-stone	0	0	6
Copper, tin, lead or other metals.	2½ per cent. on the sale-value, at the pit's mouth or on the surface, of the dressed ore or metal, convertible at the option of the Pattadar into an equivalent charge per ton to be fixed annually or for a term ...	0	8	0

	Royalty.	Dead-rent per acre (minimum). RS. A. P.
Precious stones	30 per cent. on the net profits of each year taken separately ...	......
Mica	5 per cent. *ad valorem*...	0 8 0
Phosphatic nodules	5 per cent. on the market price of the crushed nodules ...	0 2 0
Other kind of minerals	Such seigniorage fees or additional acreage assessment as may be fixed by the Board of Revenue according to the merits of each case and to the scale on which the mining operations are conducted.	......

Signed by the abovenamed
in the presence of }

B.P., No. 31, 23-2-1900.

Order 25, para. 5-A, clause (ii).]

APPENDIX XXXI.

Standard Form of Exploring License.

THIS EXPLORING LICENSE made the day of 19 between the Secretary of State for India in Council hereinafter called the "Secretary of State" (in which term are also included his successors in office and assigns unless the context shall be repugnant to such construction) of the one part and of (hereinafter called "the Licensee") of the other part Witnesseth as follows :—

Note.—All blank spaces must be filled up in this form before signature.

1. In consideration of the prescribed fee of Re. one which has before the execution hereof been paid by the licensee to the Collector of on behalf of the Secretary of State license is hereby granted by the Secretary of State to the licensee subject to the restrictions conditions and provisos hereinafter contained to enter upon the lands described in the schedule hereunder written and to explore and search the surface of the same for minerals of every description and for mineral oil and subject to the restrictions hereinafter contained or such other restrictions as the Local Government may from time to time impose to remove any specimens or samples thereof found by the licensee in or upon the said lands during the term for which this license shall be in force.

2. This license does not authorize the licensee to enter upon or commence exploring in any reserved forest included in the lands described in the schedule hereunder written without days' previous written notice to the District Forest Officer nor without obtaining the sanction in writing of that officer upon such conditions as such officer may in his absolute discretion prescribe or to enter upon or turn up the surface of any land in the occupation of any person or without the consent of the occupier *or to cut or damage any trees or standing crops and in particular and without prejudice to the general prohibition the licensee shall not interfere with or cause damage to any buildings huts or other structures or to the property of any occupier or occupiers of the said lands or any portion thereof and he shall make good and pay reasonable satisfaction and compensation for all injury which may be done by him in exercise of the powers conferred on him by this license and shall indemnify the Secretary of State against all claims which may be made by third parties in respect of any such damage or injury.*

3. This license shall not authorize the licensee to mine or quarry though within the boundaries of the land specified in the schedule and subject to the restrictions conditions and provisos contained in the last preceding clause and to such further conditions as the Collector may

impose the licensce will be at liberty to turn up the surface of the said land to such depth as the Collector may sanction.

4. This license shall be in force for the period of one year only from the day of the date of these presents *and on the determination thereof the licensee shall forthwith remove all huts and structures machinery conveniences and other chattels and effects which he may have erected or brought upon the said lands* unless the Collector sees fit to renew the license for a further similar term.

5. The licensee may remove any specimens or samples found by him in or upon the said lands in the course of his exploring operations under this license subject to the restriction that nothing shall be removed in excess of the undermentioned quantities, viz. :—

Coal exclusive of dust ...	not exceeding	1	ton.
Oil	"	20	gallons.
Gold or silver	"	$\frac{1}{2}$	a ton of quartz or silver ore.
Iron	"	1	ton of iron stone.
Other metals	"	1	ton of dressed ore.
Mica	"	$\frac{1}{10}$	of a cwt.
Corundum	"	$\frac{1}{5}$	"
Phosphatic nodules ...	"	1	ton.
Steatite	"	$\frac{1}{10}$	of a ton.
Magnesite, chromite ...	"	1	ton.
Manganese	"	1	"
Graphite	"	1	"

6. The licensee shall within days of the discovery by him his servants workmen or agents of any and all precious stone and stones upon the said lands report the discovery and produce the stones to the Collector of or to such other officer as the Collector may from time to time appoint in that behalf and the licensee shall pay to the Collector or other officer aforesaid on behalf of the Secretary of State by way of royalty ten per cent. of the value of the precious stone or stones so found such value in the case of dispute to be fixed by the Local Government.

7. The licensee cannot assign this license nor transfer any right or interest thereunder without the assent of the Local Government.

8. In the event of the licensee neglecting or failing to report the discovery of or to produce any precious stone or stones within the time fixed by clause 6 *or to produce them and pay the said royalty upon the same or in the event of his committing any breach of the terms of this license* the Collector of acting on behalf of the Secretary of State may forthwith cancel this license and thereupon all rights conferred thereby or enjoyed thereunder shall absolutely cease and determine.

IN WITNESS whereof the said parties hereto have set their hands the day and year first above written.

Signed by
for and on behalf of the
acting in
the premises for and on behalf of the Secretary of State for India in Council in the presence of

Names and addresses of witnesses.

Signed by the abovenamed
( )
in the presence of

Names and addresses of witnesses.

Note.—The portions printed in *italics* are not prescribed by the rules, but are suggested as proper and reasonable.

The Schedule above referred to.

Here insert description of land with area and boundaries, names of district, sub-district, tnannah, &c.

Note.—The parties must sign against the end of the schedule. } Witnesses.

B.P., No. 2, 10-1-1900.

Order 25, para. 5-A, clause (ii).]

APPENDIX XXXII.

Standard Form of Prospecting License.

Note.—All blank spaces must be filled up in this form before signature.

AN indenture made the day of 19 between the Secretary of State for India in Council hereinafter called the Secretary of State (which expression is intended to comprise as well as the Secretary of State for India in Council as his successors in office and assigns unless the context shall be repugnant to such construction) of the one part and of hereinafter called the licensee (which expression is intended to comprise as well the said as his executors administrators and assigns unless the context shall be repugnant to such construction) of the other part. Whereas the licensee has applied in accordance with the rules prescribed by the Government for the granting of prospecting licenses to the Collector of for a license to prospect for in the lands specified in the schedule marked A hereunder written and has submitted to the said Collector a certificate signed by a Secretary to the Local Government of showing that the licensee has been approved by the said Local Government and has also deposited with the said Collector as security in respect of such license the sum of Rs. * being the sum determined by the said Collector for that purpose as required by the said rules And Whereas the said Collector has found that there is no objection to granting the said license Now This Indenture Witnesseth as follows.

In consideration of the rent and royalties covenants and agreements hereinafter reserved and contained on the part of the licensee to be paid and observed the Secretary of State doth hereby grant and demise unto the licensee the sole right and license (subject to the conditions hereinafter contained)

(1) to enter upon the lands described in the said Schedule A and to mine quarry bore dig search for win and work all or any

lying or being within under or throughout the said lands without any interruption claim or disturbance from or by the Secretary of State or any other person or persons whomsoever

(2) to carry away and dispose of the produce thereof to and for the use and benefit of the licensee

(3) for the purposes aforesaid to clear undergrowth and brushwood and (with the sanction of the Collector previously obtained in writing) to make and use any drains or water-courses on the said lands for clearing the

from any water which may flow or accumulate therein

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* Here enter such sum as the Collector may determine in each case; the minimum amount is Rs. 100.

(4) and with the like sanction to erect and bring upon the said lands all such temporary huts sheds and structures steam and other engines machinery and conveniences chattels and effects as shall be proper and necessary for effectually carrying on the prospecting operations hereby licensed or for the workmen employed therein except and reserved unto the Secretary of State and to the Government of Madras and all persons authorized by him or them liberty at all times during the said term to enter upon the said lands specified in the said schedule marked A and make and maintain all such surface roads and ways in upon or across the same or any part thereof as he or they shall think proper for any purpose whatsoever.

To Have And To Hold the said right and license and other the premises hereby granted and demised with their appurtenances unto the licensee from the date of this license for the term * of ( ) rendering and paying therefor free and clear from all rates taxes charges and deductions the rents and royalties in Schedule B hereto specified subject to the right of the licensee (save in the case of precious stones) to win use and take free of royalty for the purposes of experiment or as specimens the quantities mentioned in Schedule C hereto

* One year or such shorter period as the licensee may desire

Covenants by Licensee.

The licensee doth hereby covenant with the Secretary of State as follows:—

1. The licensee will pay to the Secretary of State the said rent and royalties and will work and carry on the operations hereby licensed in a fair orderly skilful *and workmanlike manner* and with as little damage as possible to the surface of the said lands and to the trees crops *buildings structures* and other property thereon.

2. He will not enter upon or commence prospecting in any reserve forest included in the lands specified in the schedule marked A hereunder written without days' previous written notice to the District Forest Officer nor without obtaining the sanction in writing of that officer upon such conditions as such officer may in his absolute discretion prescribe.

3. He will not enter upon any lands in the occupation of any person without the consent of the occupier nor without the consent of the owner thereof cut or in any way injure any trees standing crops or *buildings huts or other structures* or property of any kind of any occupier of the said lands or any part thereof or of any other private person.

4. He will make and pay reasonable satisfaction and compensation for all injury which may be done in the exercise of the powers conferred by this license and will whenever the said security deposit or any portion thereof or any further sum which may be deposited shall be applied as hereinafter mentioned forthwith deposit such further sum with the said Collector as may be required to bring the amount for the time being deposited up to the required sum of Rs. .*

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* Here enter amount specified in the preamble.

5. He will at all times indemnify the Secretary of State against all claims or suits which may be made or brought by third parties in respect of any such damage and injury and against all costs and expenses relating thereto.

6. He will not cut or injure any *timber or* tree on any unoccupied or unreserved land without the permission of the said Collector in writing.

7. He will not assign the license or transfer any right or interest thereunder without the consent of the Local Government.

8. *He will well and truly measure and weigh or cause to be measured and weighed upon some part of the said lands the whole produce which shall be so won as aforesaid of and the said other minerals or such of them as may be required to be weighed for the purpose of ascertaining the amount of royalty payable in respect thereof at least in every and as many other times as occasion may require and days' notice in writing of every such measuring or weighing shall be given to the said Collector in order that he or some person on his behalf may be present at such measuring or weighing and attend to the proper conduct thereof and no part of the said produce shall on any account be taken away from the said lands until the same shall have been so measured or weighed as the case may be.*

State how often.

9. *He will ascertain in such manner as the Local Government may from time to time prescribe the value of all precious stones and of all other minerals ores and metals won dressed or extracted which may be required to be valued for the purpose of ascertaining the amount of royalty payable in respect thereof.*

10. *He will upon the expiration or sooner determination of this license or the abandonment of the undertaking hereby licensed whichever shall first occur with all convenient speed remove all such buildings structures engines machinery and other property and effects erected or brought by him upon the said lands under the provisions hereof.*

11. He will within six months after the expiration or sooner determination of this license or the date of the abandonment of the said undertaking whichever shall first occur securely plug all bores and fill up or fence all holes and excavations that he may have made in the said lands to such extent as the said Collector may require and will to the like extent restore so far as may be to their natural or original condition the surface of the said lands and all buildings and structures thereon which he may have damaged in the course of prospecting.

Powers of Government.

1. *If the licensee shall at any time refuse or neglect to observe or perform all or any of the conditions herein mentioned and on his part to be observed and performed the said Collector may by notice in writing signed by him and delivered to the licensee or left at the lands for which this license is given summarily declare that the license hereby granted shall thenceforth determine and thereupon the license and all rights and liberties conferred hereby or enjoyed hereunder shall forthwith determine without prejudice to the rights and remedies of the Secretary of State in respect of any prior breach or non-performance of all or any of the conditions hereof on the part of the licensee*

and except in respect of the covenants on the part of the licensee herein mentioned to be performed after the expiration or sooner determination of this license or after the abandonment of the undertaking hereby licensed.

2. It shall be lawful for the said Collector at all times to apply the said security deposit of Rs. * or any portion thereof or any further sum which may be deposited under the provisions next hereinafter contained in making good and satisfying the claim of any third parties in respect of any damage or injury above mentioned done by the licensee and also in indemnifying the Secretary of State against any claims by any such third parties in respect of any such injury or damage and all suits and proceedings instituted against the Secretary of State for or in respect of any such damage or injury and all costs and expenses relating thereto.

3. Provided that if upon the determination of this license or of any renewal thereof the amount for the time being in deposit with the said Collector or so much thereof as shall not be required by the said Collector to be applied as above mentioned shall if the licensee shall become the lessee of any mining lease of the said lands or any portion thereof under the provisions hereinafter contained be carried to his credit as part of the rents and royalties payable under such lease or if he shall decline or fail to obtain any such lease as aforesaid then the same shall be returned to the licensee provided also that if the Collector has reason to anticipate that any such claims as aforesaid are likely to be made by third parties he may retain the amount of the said security or such portion thereof as he may think proper for a period not exceeding six months beyond the determination of this license or any renewal thereof as aforesaid.

Covenants by the Secretary of State.

The Secretary of State hereby covenants that if upon the expiration by effluxion of time of the term hereby granted the said Collector is satisfied that the licensee has been prevented from completing his search of the said lands by any cause other than his own default then the said Collector may at the request and cost of the licensee in writing renew this license for such further term not exceeding two years as the licensee may desire from the expiration of the term hereby granted subject to the like conditions in all respects as are herein contained except this covenant for renewal. And Also that on or before the determination of this license the licensee shall have a right (subject to the rules prescribed by the Government for granting mining leases) to a mining lease in accordance with the terms contained in the said rules of so much of the said lands not exceeding the area specified in the said rules and upon such conditions as the Governor-General in Council may think fit.

Note.—A lease for precious stones must be given by the Governor-General in Council. Leases for oils and minerals other than precious stones will be given by the Local Government.

Arbitration Clause.

If at any time during the continuance of this license or after the determination thereof any question or dispute shall arise regarding this

* Here enter amount already specified.

license or any matter or thing connected herewith or the powers or duties of the licensee hereunder or the amount or payment of any rent or royalty then and in all such cases the matter in difference shall be decided by the Local Government whose decision shall be final. In witness whereof the said parties hereto have set their hands hereto the day and year first above written

Signed by
for and on behalf of the
acting in
the premises for and on behalf of the Secretary of State for India in Council in the presence of

Names and addresses of witnesses.

Signed by the abovenamed
( )
in the presence of

Names and addresses of witnesses.

Note.—The portions printed in *italics* are not prescribed by the rules but are suggested as proper and reasonable.

SCHEDULE A.

Here insert description of land with area, boundaries, names of district, sub-district, thannah, &c.

SCHEDULE B.

Surface-rent.

Rent charged for—

Coal	Four annas for every acre or fraction of an acre.
Oil	
Gold or silver	
Iron	
Other metals	

Royalty.

Coal, exclusive of dust and coal used on the works.	One anna per ton.
Oil	Eight annas per 40 gallons or 5 per cent. *ad valorem* on gross value.
Gold or silver	$7\frac{1}{2}$ per cent. on the net profits of each year taken separately.

Iron	½ anna per ton of iron stone.
Copper, tin, lead or other metals.	2½ per cent. on the sale-value, at the pit's mouth or on the surface, of the dressed ore or metal, convertible at the option of the lessee to an equivalent charge per ton to be fixed annually or for a term.
Graphite, magnesite and chromite.	Do. do.
Mica	5 per cent. *ad valorem.*
Phosphatic nodules	5 per cent. on the market price of the crushed nodules.
Steatite	5 per cent. on the value, f.o.b. in Madras.
Precious stones	10 per cent. on value.
Manganese	½ an anna per ton.

SCHEDULE C.

Coal	10 tons.
Oil	200 gallons.
Gold or silver	5 tons of quartz or silver ore
Iron	10 tons of iron-stone.
Other metals	10 tons of dressed ore.
Mica	1 cwt.
Corundum	2 cwts.
Phosphatic nodules	10 tons.
Steatite	1 ton.
Magnesite	10 tons.
Chromite	10 tons.
Manganese	10 tons.
Graphite	10 tons.

Note.—The parties must sign against the end of the schedules. } Witnesses.

B.P., No. 2, 10–1–1900.

APPENDIX XXXIII.

Model Form of Mining Lease for Coal.

This indenture made the day of 19 .

Note.—All blank spaces must be filled up in this form before signature.

BETWEEN the Secretary of State for India in Council hereinafter called "the lessor" which expression shall be taken to mean and include the said Secretary of State for India in Council and his successors in office and assigns except when the context requires another or different meaning of the one part and hereinafter called "the lessee" which expression shall be taken to mean and include the said his heirs executors administrators representatives and assigns except when the context requires another or different meaning of the other part witnesseth that in consideration of the rents royalties and lessees covenants hereinafter reserved and contained the lessor doth hereby demise unto the lessee the mines beds veins and seams of coal mentioned and described in the first part of the schedule hereunder written together with the liberties powers and privileges to be exercised in connection with the said mines which are mentioned in the second part of the said schedule subject to the restrictions and conditions as to the exercise and enjoyment of the same liberties powers and privileges which are specified in the third part of the said schedule except and reserved out of this demise unto the lessor the liberties powers and privileges mentioned and specified in the fourth part of the said schedule.

To hold the hereditaments and premises intended to be hereby demised unto the lessee from the day of for the term of years thence next ensuing yielding and paying to the lessor the several rents royalties and sums of money mentioned and specified in the fifth part of the said schedule subject to the provisions relating to the said rents and royalties expressed in the sixth part of the said schedule and the lessee doth hereby covenant with the lessor as in the seventh part of the said schedule is expressed and the lessor doth hereby covenant with the lessee as in the eighth part of the said schedule is expressed and it is hereby mutually agreed and declared by and between the parties hereto as in the ninth part of the said schedule is expressed, and it is declared that the schedule hereunder written shall be deemed part of these presents and be read and construed accordingly.

In witness whereof the said parties have set their hands hereto the day and year first above written.

Signed, sealed and delivered by
for and on behalf of the
acting in the premises for and on behalf of the Secretary of State for India in Council in the presence of

Seal.

Names and addresses of witnesses.

Signed, sealed and delivered by the abovenamed
in the presence of

Seal.

Names and addresses of witnesses.

THE SCHEDULE ABOVE REFERRED TO.

Part I.—The Mines demised by this Lease.

Description of mines.

The mines beds veins and seams of coal lying and being within and under the land situate lying and being
in
in
which are
delineated in the plan hereunto annexed and therein coloured [ ] and contain an area of or thereabouts

Part II.—Rights and privileges to be exercised or enjoyed by the lessee but subject to the restrictions and conditions in Part III.

Grant of liberty to work the mine.

1. Liberty and power for the lessee at all times during the term hereby granted to work the said mines and premises and to win and get the produce thereof.

To sink pits.

2. Liberty and power to dig sink drive make repair and use all such pits shafts drifts levels water gates watercourses air gates and other works as may be necessary or proper for searching for mining working and getting the said mines and premises and for ventilating and draining the same.

To appropriate water.

3. Liberty and power to appropriate and use for any purpose connected with the working of the said mines the water upon or within any of the said lands and to collect and impound the same in ponds reservoirs or otherwise for the purpose of working

the said mines but so that in the exercise of this privilege the lessee shall not deprive any lands villages houses or watering places for cattle of a reasonable quantity of water as before accustomed and do not in any manner foul impregnate or otherwise deteriorate any springs or streams of water so as to render them useless or unprofitable.

To appropriate land for stacking.

4. Liberty and power to enter upon use and occupy a sufficient part of the said lands adjoining any pits for depositing and heaping thereon the produce of the said mines and all the earth soil and other substances dug up and brought to the surface in or about the working of the same and for otherwise carrying on the works of the said mines.

To convert coal into coke.

5. Liberty and power in and upon the said lands to convert coal into coke whether for purposes of sale or otherwise.

To lead and carry away coal.

6. Liberty and power to take lead and carry away over the said lands the coal to be gotten as aforesaid and the coke to be made and manufactured under the liberties and powers hereinbefore granted and to dispose of the same at his own will and pleasure.

To erect houses.

7. Liberty and power to erect set up and make in upon and over the said lands workmen's houses sheds engines machinery furnaces buildings erections rail roads tram roads and other roads and works necessary or convenient for the effectual working of the said mines and the exercise of the several liberties and powers hereinbefore granted.

8. Liberty and power to search for get and dig gravel sand and stone within the said lands for the purposes mentioned in this second part of this schedule but not for sale and also to dig for and get clay and to make and burn the same into bricks for the purposes aforesaid but not for sale.

Part III.—Restrictions and conditions as to the exercise of the above liberties powers and privileges.

No building, &c., upon sacred places.

1. No building or thing shall be erected or set up and no other surface operations carried on by the lessee by virtue of the liberties and privileges above granted in or upon any place of worship sacred grove burial ground house village site public road or other place in respect of which on public grounds it appears to the Local Government that objections exist to so doing nor in such a way as to injure or affect any buildings or other works property or rights of private individuals nor shall any land be taken or occupied for surface operations if the same is already in the occupation of and used by persons other than the lessor for other works or purposes not included in this present demise if any other lands not so occupied and used are suitable and convenient and equally available for such surface operations.

Notice to be given before entering on lands and lessor to be at liberty to object to proposed site.

2. Before taking any land for surface operations which has not already been used for such operations the lessee shall give to the lessor's agent (who for the purposes of this clause shall be taken to be the

for the time being) two calendar months' previous notice in writing specifying by name or other sufficient

designation and by quantity the land proposed to be taken and the purpose for which the same is required. The lessor's agent may at any time within two calendar months from the receipt of such notice state his objections if any to the proposed site and the validity of such objections in case of dispute shall be determined by reference to the Local Government whose decision thereon shall be final.

3. The lessee shall not *without the express sanction of the Collector* cut down or injure any trees *or timber on the said lands but he may clear away brushwood or undergrowth which interferes with the due exercise of the liberties and privileges above granted.*

Provided nevertheless that notwithstanding anything in this clause contained the lessee shall not enter upon any reserved forest included in the land delineated on the plan hereunto annexed without days' previous written notice to the District Forest Officer nor without obtaining the sanction in writing of that officer upon such conditions as such officer may in his absolute discretion prescribe.

Part IV.—Rights reserved to lessor.

Liberty for lessor to work mineral, &c.

1. *Liberty and power for him the lessor and any lessee or other person authorized by him on that behalf to enter into and upon the said lands and to search for dig work and get any mineral or substances other than coal in upon or under the said lands and for the purposes aforesaid to sink make erect and use such pits shafts levels drains water-courses reservoirs tunnels buildings engines or machinery canals railways wagon ways and other ways works and conveniences upon through or under the said land as shall be necessary or expedient* Provided always *that the said reserved rights and privileges to work for minerals other than coal shall be exercised and enjoyed in such manner as not to hinder or interfere with the rights and privileges of the lessee under these presents and* Provided also *that fair and proper compensation shall be paid by the lessor for all loss damages or injury which the lessee may sustain or be put to by reason or in consequence of the exercise of the said reserved rights and privileges to work for minerals other than coal the amount of such compensation to be settled in case of difference by reference to the said Local Government whose decision thereon shall be final.*

2. Liberty and power for the lessor if the lessee shall not within twenty-four calendar months from the commencement of the said term hereby granted have started operations under this lease to some substantial extent or if at any time during the said term after such operations shall have been started, the same shall not unless prevented by unavoidable cause be carried on effectually in a proper, skilful and mining-like manner, to the satisfaction of the said Local Government to re-enter upon the said premises and to hold the same and to lease the same to third parties or otherwise deal with the same as if this lease had not been made.

3. Liberty and power for the lessor and for the Government of Madras and all persons authorized by him or them at all times during the said term to enter upon the said lands and to make and maintain all such surface roads and ways in upon or across the same or any part thereof as he or they shall think proper for any purpose whatsoever.

Part V.—Rents and Royalties reserved by this Lease.

Certain half-yearly rent.

1. The certain half-yearly rent of Rs. shall be paid by the lessee to the lessor at for and in respect of the said mines and premises from the day of by equal payments on the day of and the day of in each year for the half-year immediately preceding the first of such half-yearly payments to be made on the day of For and in respect of such certain half-yearly rent of Rs. the lessee may in every half-year during the currency of this demise work and get from or out of the said mines and sell or export such a quantity of coal and coke manufactured therefrom as at the rate hereinafter mentioned would yield or pay for that half-year a royalty equal in amount to the said certain half-yearly rent of Rs. But the said certain rent as from the said day of shall always be paid whether such quantity shall in fact be gotten or not

2. The lessee shall during the months of the said term from the day of to the day of pay to the lessor the royalty of annas for every ton or part of a ton of coal which shall be sold at the said mines or exported therefrom for sale or otherwise or which shall be manufactured into coke and shall during the remainder of the said term pay the said royalty for every ton or part of a ton of coal which shall be sold at the said mines or exported therefrom for sale or otherwise or which shall be manufactured into coke in any half-year of the said term over and above the quantity of which the lessee is by clause 1 of this part authorized to work or get in respect of the said certain rent.

3. The further yearly rent of Rs. a of land the surface whereof shall be occupied or used by the lessee for any of the purposes of this demise and so in proportion for any less quantity than a the said surface rent to be paid by equal half-yearly payments on the same days as the said certain rent of Rs. is hereinbefore made payable the first of such payments to be made on such of the said days as shall happen next after such occupation or use shall commence and the last half-yearly payment thereof to be made on such of the said days as shall happen next after such occupation or use shall have ceased and the land shall have been restored and rendered fit for cultivation again *Provided always* that no such rent shall be paid or demanded in respect of any roads or ways now in existence.

Part VI.—Provisions relating to the Rents and Royalties.

1. All the aforesaid rents and royalties shall be paid free from any deductions.

Provision for making up underworkings.

2. If in any one half-year after the first 12 calendar months of the said term the lessee shall not raise from or out of the said mines such quantity of coal as at the abovementioned rate would produce for that half-year the amount of the certain rent hereby reserved then and in every such case the lessee may in the next succeeding half-year of the said term raise and get from or out of the said mines such a quantity of coal as shall be required to make up the deficiency without paying any royalty for the same other than the said certain

rent. But the overworkings of any preceding half-year or half-years shall not come in aid of or be applied to make good the deficiency of short workings in any subsequent half-year or half-years. The said rent and royalty shall be calculated upon the weight of the said coal as and when the same shall be sold or exported from the said mines or previous to its manufacture into coke and such rent and royalty shall be paid on the half-yearly days hereinbefore provided for the payment of the said rent at

for and in respect of the coal sold or exported or manufactured into coke during the preceding half-year and in respect of which the same shall be payable.

Coal used in the mines to be free from rent and royalty.

3. All coal used by the lessee for the usual and customary purposes of the mines and for domestic consumption in the houses and offices of agents and workmen for the time being employed in and about the said mines and premises shall be free from rent and royalty.

Part VII.—The Lessee's Covenants.

To pay rent, rates and taxes.

1. The lessee shall pay the rent and royalty reserved by this lease at the times and in the manner above appointed in that behalf *and shall also pay and discharge all taxes rates assessments and impositions whatsoever being in the nature of public demands which shall from time to time be charged assessed or imposed upon the said mines or any part thereof by authority of the Government of India or the said Local Government or otherwise except demands for land revenue and shall also pay interest at the rate of per cent. per annum on all arrears of such rent or royalty from the due date thereof.*

To erect boundary marks.

2. The lessee shall at his own expense forthwith erect and at all times maintain and keep in repair boundary marks and pillars according to the demarcation shown in the plan hereto annexed so that the boundaries of the said lands may at all times be maintained.

To work continuously.

3. The lessee shall within twenty-four calendar months from the commencement of the term hereby granted start and work the said mines to the satisfaction of the said Local Government and shall thereafter at all times during the continuance of this lease unless prevented by unavoidable cause continuously work for in a proper, skilful and mining-like manner and as far as possible obtain coal from the said lands and maintain in good repair working order and condition and work all mines when opened without voluntary intermission in a proper skilful and mining-like manner and upon the most approved principle without doing or permitting to be done any unnecessary or avoidable damage to the surface of the said lands within or under which the said mines lie and shall not cultivate or use the said lands in any manner save for the purposes of this demise and the rights hereby granted.

To secure pits and shafts.

4. The lessee shall well and properly secure and keep open with timber or other durable means all pits and shafts to be sunk or made in the said lands and make and maintain sufficient fences round every such pit or shaft and also shall at all times during the said term keep the said mines except abandoned mines free from water and from foul air as far as possible.

5. The lessor's agents servants and workmen shall be at liberty at all reasonable times during the said term to enter upon the said premises and to inspect and examine all works carried on by the lessee under the liberties hereinbefore granted *and the lessee with proper persons employed by him and acquainted with the workings of mines and works shall effectually assist the lessor's agents servants and workmen in conducting such inspection and shall afford them all information connected with the working of the mines which they may reasonably require and also shall and will from time to time and at all times during the said term hereby granted conform to and observe all orders and regulations which the lessor as the result of such inspection may from time to time see fit to impose in the interests of public health and safety.*

Lessor to inspect.

6. The lessee shall without delay send to the Collector of the District a report of any accident which may at any time occur at or in the said land or any pit or shaft or mine.

7. The lessee shall at all times upon finding any mineral or product other than that or those for which this lease is granted immediately report such finding in writing to the Collector of the district with full particulars of the nature and position of each find and if the lessee is desirous of working or winning such new mineral or product he shall pay a royalty on all that he may work or win at such rate not being less than 20 per cent. of the value thereof as the Local Government may determine (the value being that from time to time prescribed by the Government of India and in the event of any dispute as to such value the decision of the Local Government being final and conclusive) until a fresh mining lease may have been given in respect of such new mineral or product and the lessee shall at any time after discovery of such new mineral or product be entitled to obtain a mining lease therefor or if precious stones be concerned the first offer of a mining lease therefor upon the terms and conditions prescribed in Rule 16 of the Rules by the Government of India for the grant of prospecting licenses dated the 20th May 1899.

8. The lessee shall at all times during the said term keep or cause to be kept at the office or counting house of the works to be situate in or contiguous to some part of the said lands correct and intelligible books of accounts upon such plan or principle and in such form as may be approved of by the said Local Government which books shall contain accurate entries of (1) the quantity of coal raised and brought to bank from the mines which have been or may be made or sunk by the lessee under the license and liberty on that behalf hereinbefore contained (2) the quantity of manufactured coal into coke (3) the quantity of coal or coke sold and exported from the said mines and (4) the quantity of coal otherwise disposed of and the manner and purpose in and for which the same have been or are intended to be applied (5) the number of persons employed in the said mines together with all other facts necessary or proper for conveniently ascertaining the amount of the royalty from time to time payable under these presents and the manner in which such coal or coke has been disposed of and shall also at his own expense furnish to such officer as the said Local Government may from time to time direct and at such times as the said Local Government may appoint true and correct

To keep books of accounts.

abstracts of all or any of such accounts and returns and such information and returns in respect thereof as the Local Government may prescribe and shall at all reasonable times allow such officers or persons as the said Local Government shall in that behalf appoint to enter into and have free access to the said office or counting house for the purpose of examining and inspecting the said several books of account and to take copies thereof and make extracts therefrom.

Furnish abstract of accounts, &c.

9. The lessee shall at all times during the said term cause to be made and kept at the said office or counting house true and correct and intelligible plans and sections of the said mines which plans and sections shall show as well the operations and workings which have been carried on as also all views faults and other disturbances which have been observed and encountered in such workings and operations *and all such plans and sections shall be made amended and filled up by and from actual surveys to be made for that purpose at the end of every period of twelve* calendar *months* and the lessee shall allow any officer authorized by the Local Government in that behalf at any time to examine such plan and sections and shall at his own cost furnish to the Local Government true and correct copies of such plans and sections when thereunto required.

To keep plans of working.

10. The lessee shall provide and at all times keep at or near the pit head or each of the pit heads at which the produce of the said mines shall be brought to bank a good and properly constructed weighing machine and shall weigh or cause to be weighed therein all coal brought to bank from or out of the mines hereby demised or which may be sunk or made by the lessee under the license and liberty in that behalf hereinbefore contained and shall at the end of each day cause the total weights of the coal gotten during the previous twenty-four hours and weighed as aforesaid to be entered in the aforesaid book or books of account the lessee shall also weigh or cause to be weighed in the said machine or machines all coal sold at or exported from the said mines and shall cause true and correct entries to be made daily in the aforesaid books of account of all coal so sold or exported and of all coal manufactured into coke and it shall be lawful for the lessor at all times during the said term to employ any person or persons to be present at the raising and weighing of the said coal and the removal thereof from the mines for sale or for export and to keep accounts thereof and to check the accounts kept by the lessee.

To provide weighing machine.

11. The lessor may through his agents or servants at any time or times during the said term examine and test each and every weighing machine or machines to be provided and kept by the lessee as aforesaid and the weights used therewith in order to ascertain whether the same respectively are correct and in good repair and order and if upon any such examination or testing any such weighing machine or weights shall be found incorrect or out of repair or order it shall be lawful for the lessor or his agent to require that the same be adjusted repaired and put in order by and at the expense of the lessee and to hinder the use thereof in the meantime and if such requisition be not complied with within fourteen days after the same shall have been made the lessor or his agent may cause the said weighing machine and weight respectively to be adjusted repaired and put in order and may recover the expense of so doing

The lessor may test weighing machine.

from the lessee and if upon any such examination or testing as aforesaid any error shall be discovered in any weighing machine or weights to the prejudice of the lessor such error shall be considered to have existed for three calendar months previous to the discovery thereof or from the last occasion of so examining and testing the same weighing machine and weights in case such occasion shall be within such period of three months and the said rent and royalty shall be paid and accounted for accordingly.

Not to assign or underlet without license.

12. The lessee shall not nor shall any person claiming through or under him assign the lease or transfer any right or interest thereunder or underlet the premises hereby demised or any part thereof or the rights and privileges hereby granted or any of them without the assent of the Local Government first had and obtained.

To have at demised premises a manager or agent to whom notices may be given.

13. The lessee shall at all times have at the said premises a duly accredited manager or agent to whom all notices may be given and all communications from the lessor may be made. If there shall not at any time be such an agent on the premises the lessor shall be at liberty to treat any other person there as such agent and to serve all notices and documents upon the said agent or in his absence upon any such other person as aforesaid or in the case of there being no such other person as aforesaid then by affixing the notices or documents upon some conspicuous portion of the said premises in the occupation of the lessee.

To pay compensation for injury to third parties.

14. The lessee shall make and pay reasonable satisfaction and compensation for all injury which may be done by him his agents and servants in exercise of the liberties and powers hereby granted to the property and rights of the third parties and shall at all times save harmless and keep indemnified the lessor from and against all actions suits claims and demands by such third parties in respect of any such injury.

To deliver up mines, &c., in good order.

15. The lessee shall at the end or sooner determination of the said term deliver up to the lessor in good order repair and in a proper and workman-like condition and fit for future working the said premises and all mines which have been or may be made or sunk by the lessee under the license and liberty in that behalf hereinbefore contained together with all engines pits shafts water-courses air gates levels and fixtures below ground level and which cannot be moved without causing injury to the said mines except any pits shafts or other works which shall have been abandoned or disused in the ordinary and fair course of working of the said mines and premises and with the sanction of the Local Government.

Part VIII.—The Lessor's Covenants.

For quiet enjoyment.

1. The lessee paying the rents hereby reserved and made payable and observing and performing the covenants and provisions herein contained and on his part to be observed and performed shall and may peaceably and quietly hold and enjoy the rights and premises hereby demised for and during the term hereby granted without any lawful interruption from or by the lessor or any person rightfully claiming from or under him.

2. If the lessee shall be desirous of taking a renewed lease of the said mines for the further term of years from the expiration of the said term hereby granted and of such desire shall prior to the expiration of such last-mentioned term give to the lessor six calendar months' previous notice in writing and pay the said rent and royalty hereby reserved and observe and perform the several covenants herein contained and on the part of the lessee to be observed and performed up to the expiration of the said term hereby granted the lessor will upon the request and at the expense of the lessee and upon his executing and delivering to the lessor a counterpart thereof sign and deliver to the lessee a renewed lease of the said premises for the further term of years at the same rent and under and subject to similar covenants provisions and agreements as are herein contained other than this present covenant but subject nevertheless to the payment by the lessee of such increased royalty as may be then fixed by the Government of India.

Note.—No provision for renewal of any lease should be agreed to or inserted in any lease without the express sanction of the Government of India.

3. The lessee may at any time or times within six calendar months after the determination of this demise whether by effluxion of time or otherwise enter into and upon the said lands or any part thereof for the purpose of taking down removing and disposing of for his own use and benefit all the machinery utensils implements articles and things set up and used in and about the working of the said mines and all ovens kilns sheds huts railways tramways and other works (except buildings and erections of brick or stone) erected and then standing upon any of the said lands for the purpose of working the said mines unless the lessor shall be desirous of purchasing the same or any of them in pursuance of the provision in that behalf hereinafter contained.

Part IX.—General Provisions.

Power of distress.

1. If the rent or royalty hereby reserved or either of them or any part thereof respectively shall be behind or unpaid for the space of two calendar months next after any of the days whereon the same ought to be paid then and so often as the case shall happen any officer of the Local Government on behalf of the lessor may enter into and upon the said lands which shall for the time being be possessed or occupied by the lessee for the purposes of this demise and may distrain all or any of the stock of engines plant live and dead stock and things which shall be found in or upon the same premises and the same may take lead drive carry away impound detain and keep until the rent or royalty which shall then be due and all costs and expenses occasioned by the non-payment thereof shall be fully paid and satisfied.

Power of re-entry.

2. If the rent or royalty hereby reserved and made payable or either of them or any part thereof respectively shall be behind or unpaid for the space of six calendar months next after any of the days whereon the same ought to be paid as aforesaid and whether the same shall have been legally demanded or not or if the lessee shall commit any breach of the covenants and conditions contained in the lease and on his part to be observed and performed or any of them in such case it shall be lawful for any officer of the Local Government on behalf of the lessor at any time thereafter and although the lessor may not have taken advantage of some previous

default of a like nature into and upon the said mines and premises or any part thereof in the name of the whole to re-enter and the same to have again repossess and enjoy as of his former estate.

Proviso for lessor to purchase.

3. If at the end or sooner determination of the said term the lessor shall be desirous of purchasing all or any of the buildings or works above ground level set up or constructed by the lessee and shall signify such his desire by notice in writing to the lessee six calendar months at least before the expiration of the said term (or if the said term shall be determined under the power of re-entry hereinbefore contained at any time within three calendar months after the determination of the said term) the lessee shall sell to the lessor all or any of the said buildings and works at a price which shall be fixed or ascertained by taking the net cost of such buildings or works as at date of construction and deducting therefrom for depreciation a sum equivalent to per cent. per annum on the net original cost.

Right of lessee to determine lease of mines destroyed by act of God.

4. If at any time during the continuance of this demise the saïd mine shall become destroyed or rendered substantially and permanently unfit for the purposes of this demise by fire tempest or flood or violence of any army or mob or other irresistible force these presents shall at the option of the lessee be void provided that if the injury be occasioned by the wrongful act or default of the lessee or his servants he shall not be entitled to avail himself of the benefit of this provision AND PROVIDED *also that if this lease shall become void for or by reason of any of the causes aforesaid it should be without prejudice to the rights and remedies of the lessor under or by virtue of these presents for the recovery of any rent or royalty which may then remain unpaid or in respect of any breach which may have been committed of any of the covenants herein contained on the part of the lessee.*

5. Whenever any doubt difference or dispute shall hereafter arise touching the construction of these presents or anything herein contained or any matter or thing connected with the said mines and minerals hereby dealt with or the working or non-working thereof or the amount or payment of any royalty or rent reserved or made payable hereunder the matter in difference shall be decided by the Local Government whose decision shall be final.

B.P., No. 330, 9-10-97; G.O., No. 375, 15-6-99; B.P., No. 2, 10-1-1900.

Note.—The portions printed in *italics* are not prescribed by the rules, but are suggested as proper and reasonable.

APPENDIX XXXIV.

Order 25, para. 5-A, clause (iii).]

Statement of mineral concessions granted by the Collector of *district under paragraph* 5-*A*, *clause* (*iii*), *of*

Standing Order No. 25, *during the quarter ending* {*31st March* / *30th June* / *30th September* / *31st December*} 19 .

Concessionaries.	Mineral.	Nature of concession *i.e.*, exploring or prospecting.	Taluk.	Village.	Survey number.	Extent.	Total extent.	Term.	Date of commencement of term.	Date of signing of the license.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12

B.P., No. 68, 9-4-1900.

Order 29.]

APPENDIX XXXV.

Form of Permanent Sanad issued in and after 1870.

Sanad-i-Milkiyat Istimrar, or deed of permanent property granted by , Governor in Council of Fort St. George, on behalf of the Right Honourable the Secretary of State for India in Council, to Zamindar of . Whereas for a long series of years your estate of , consisting of the villages hereinafter named, has been held on a terminable tenure by yourself and your predecessors, and whereas the Government have now determined to confer on you a permanent property in it, it is hereby declared that the assessment of your estate has been fixed from the commencement of fasli at the annual sum of Rs. which said sum of Rs. shall be, and is hereby accordingly declared by this Sanad to be the permanent annual Jama of your estate, payable in the current coin of the realm, in fixed monthly instalments, agreeably to the separate Kistbandi signed by you.

2. This permanent assessment of the land-tax on your estate is exclusive of the revenue derived from the manufacture and sale of salt and saltpetre; exclusive of the Sayer, or duties of every description, whether by sea or land, the entire administration of which the Government reserves to itself; exclusive of the Abkári or tax on the sale of spirituous liquors and intoxicating drugs; exclusive of the excise which is or may be levied on commodities or articles of consumption; exclusive of all taxes, personal and professional as well as of those from markets, fairs, and bazaars; exclusive of Lakhiraj lands (lands exempt from the payment of public revenue) and of all other alienated lands paying a small quit-rent (which quit-rent, unchangeable by you, is included in the assets of your estate); and exclusive of all lands and rusums heretofore appropriated to the support of village and police establishments. The Government reserves to itself the entire exercise of its descretion in continuing or abolishing temporarily or permanently the articles of revenue included, according to the custom and practice of the country, under the several heads above stated.

3. You shall regularly pay in all seasons the amount of the permanent assessment above fixed, the remissions which have occasionally been granted according to the custom of the country on account of drought, inundation, or other calamity of the season, shall now cease, and never be revived, and if you should fail to discharge your engagements, your estate and your personal property shall be answerable for the consequence of such failure.

4. In the event of your failure, and as often as you shall fail to pay the amount of your permanent assessment according to the monthly instalments set forth in your Kistbandi hereinbefore referred to, all arrears of revenue due by you shall be recoverable under and in the manner provided for the recovery of arrears of revenue due by defaulters not holding a Sanad-i-Milkiyat Istimrar or other similar instrument,

by Madras Act No. II of 1864, entitled an Act to consolidate the laws for the recovery of arrears of Revenue in the Madras Presidency, or by any law which may be hereafter enacted for the same purpose.

5. You shall be at free liberty to transfer, without the previous consent of Government or of any other authority, to whomsoever you may think proper, either by sale, gift, or otherwise your proprietary right in the whole, or in any part of your estate; such transfers of your land shall be valid, and recognized by the Courts and officers of Government, provided they shall not be repugnant to the Muhammadan or the Hindu laws, or to the Regulations of the British Government; but unless such sale, gift, or transfer shall have been regularly registered at the office of the Collector, and unless the public assessment shall have been previously determined and fixed on such separated portions of your estate by the Collector, such sale, gift, or transfer shall be of no legal force or effect, nor shall such transactions exonerate you from the payment of any part of the public land-tax assessed on your entire estate previously to such transfer, but your whole estate shall continue to be answerable for the total land-tax in the same manner as if no such transaction had occurred.

6. In the event of the sale of any part of your estate for the liquidation of arrears of the assessment or in satisfaction of the decree of a Court of Judicature, or in the event of the transfer of any part of your estate by gift, sale, or otherwise, you shall furnish the Collector with true and correct accounts of your entire estate, and of the portion of your estate to be so separated, for a period not less than the three years preceding such sale or transfer, in order that the due proportion of the public revenue may be fixed thereon. The assessment to be settled on the separated parts of your lands shall always bear the same proportion to the actual produce of the separated portion, as the total permanent Jama on your estate bears to the actual produce of the whole estate, so that, if the accounts to be furnished by you should be correct, no partial assessment can happen, nor any increase of the fixed Jama be ever made under whatever changes or improvements your interests or your pleasure may lead you to introduce into the estate.

7. In order that you may at all times be enabled to comply with the conditions of the 6th Article of this Sanad, by which you are bound to furnish true and correct accounts of your estate when required by the Collector, you shall support the regular and established number of karnams in the several villages of your estate. The karnams shall be appointed from time to time by you, and shall obey all regular orders issued by your authority, but they shall not be liable to be removed from their offices except by the sentence of a Court of Judicature or the order of an officer of Government as may be determined by law. In the event of your having, or of your under-farmers, tenants, or ryots naving, cause of complaint against the karnam of any village, for a breach of duty, you shall be at liberty to institute, at your own peril, a suit in any Court of competent jurisdiction for the purpose of bringing such karnam to trial and punishment; but in the event of your dispossessing a karnam of his office without such previous regular process, or without the order of a competent officer of Government, you shall be liable to make such satisfaction for the injury as any Court of competent

jurisdiction may decree. Where a karnam may be dismissed from his office by the sentence of a Court of Judicature, or the order of an officer of Government, you shall, in the first instance, select a successor from the family of the last incumbent, provided any member of that family shall be capable of the duty of karnam; but if no member of it shall be capable of discharging that duty, you shall exercise your discretion in the appointment of a proper person. The name of the person appointed to succeed shall be reported to the Collector.

8. You shall aid and assist the officers of Government in apprehending and securing offenders of all descriptions; and you shall inquire and give notice to the Magistrates of all robbers or disturbers of the public peace, who may be found or who may seek refuge, in your estate.

9. You shall enter into engagements with your ryots either for a rent in money or in kind, and shall, within a reasonable time, grant to each ryot a patta or cowle, clearly defining the amount to be paid by him and explaining every condition of the engagement, and you shall grant, or cause to be granted, regular receipts to the ryots for all discharges in money or in kind made by them to you, or for your account. If after the expiration of a reasonable period of time from the execution of your Kabuliyat, you shall neglect, or shall refuse to comply with the demand of your under-farmers, or ryots, for the pattas and receipts abovementioned, you shall be liable to be sued in any Court of competent jurisdiction, and you shall also be liable to such damages as may be decreed by such Court to the complainant.

10. Continuing to conform to the above stipulations, to render allegiance to the British Government, and to obey all the Laws and Regulations which are now or may be hereafter in force in British India, you are hereby authorized and empowered to hold in perpetuity to your heirs, successors, and assigns at the permanent assessment herein named the estate of .

Given in Fort St. George this day of by the Right Honourable the Governor in Council on behalf of the Right Honourable the Secretary of State for India in Council.

Form of Permanent Sanad issued before 1870.

Sanad-i-Milkiyat Istimrar, or Deed of Permanent Property, granted by ———————, Governor in Council of Fort St. George, on behalf of the Right Honourable the Secretary of State for India in Council, to ——————— Zamindar of ———————.

It is known to the Zamindars, Talukdars, Mirasidars, Ryots, and all Cultivators of land in the Territories subject to the Government of Fort St. George, that from the earliest until the present period of time the public assessment of the land revenue has never been fixed; but that, according to the established practice of Asiatic Governments, the assessment of the land revenue has fluctuated without any fixed principles for the determination of the amount; and without any security to the Zamindar, or other persons, for the continuance of a moderate land-tax. On the contrary, frequent enquiries have been instituted by the Ruling Power, whether Hindu or Muhammadan, for the purpose of augmenting

the assessment of the land revenue; and it has been customary to regulate such augmentations by the enquiries and opinions of the local officers appointed by the Ruling Power for the time being. In the attainment of an increased revenue on such foundations, it has been usual for the Government to deprive the Zamindars, and to appoint persons on its own account to the management of the Zamindaris; thereby reserving to the Ruling Power the implied right, and the actual exercise, of the proprietary possession of all lands whatever. It is obvious that such a mode of administration must be injurious to the permanent prosperity of the country, by obstructing the progress of agriculture, population and wealth; and destructive to the comfort of individual persons, by diminishing the security of personal freedom and of private property.

2nd.—The British Government, impressed with a deep sense of the injuries arising to the State and to its subjects from the operation of such principles, has resolved to remove from its administration so fruitful a source of uncertainty and disquietude; to grant to Zamindars, and other landholders, their heirs, and successors, a permanent property in their land in all time to come; to fix for ever a moderate assessment of public revenue on such lands, which shall never be liable to change under any circumstances; to institute Courts of Judicature for the protection of these valuable rights; and to secure to every description of its Native Subjects, under the operation of fixed and defined laws, the free exercise of the religious institutions, and domestic usages, of their ancestors.

3rd.—In conformity to these principles the assessment of your Zamindari has been fixed from the commencement of Fasli 1212, at the annual sum of Star Pagodas———which said sum of Star Pagodas ———shall be fixed, and is hereby accordingly declared by this Sanad to be the permanent annual Jama of your Zamindari, payable in the current coin of the Province, in fixed monthly instalments, agreeably to the separate Kistbandi signed by you.

4th.—This permanent assessment of the land-tax on your Zamindari is exclusive of the revenue derived from the manufacture and sale of Salt and Saltpetre; exclusive of the Sayer, or duties of every description, whether by Sea or Land, the entire administration of which the Government reserves to itself; exclusive of the Abkári or tax on the sale of spirituous liquors and intoxicating drugs; exclusive of the excise which is or may be levied on commodities or articles of consumption; exclusive of all taxes, personal and professional as well as of those from markets, fairs, and bazaars; exclusive of Lakhiraj lands (lands exempt from the payment of public revenue), and of all other alienated lands paying a small quit-rent (which quit-rent, unchangeable by you, is included in the assets of your Zamindari); and exclusive of all Lands and Rusums heretofore appropriated to the support of Police Establishments. The Government reserves to itself the entire exercise of its discretion in continuing or abolishing, temporarily or permanently, the articles of revenue included, according to the custom and practice of the country, under the several heads above stated.

5th.—You shall regularly pay in all seasons the amount of the permanent assessment above fixed: the remissions which have occasionally

been granted according to the custom of the country on account of drought, inundation, or other calamity of the season, shall now cease, and never be revived; and if (which God forbid) you should fail to discharge your engagements, your Zamindari and your personal property shall be answerable for the consequence of such failure.

6th.—In this event your personal property will be liable to attachment in the first instance; and your lands will ultimately be liable to be sold and transferred from you for ever, for the payment of the public revenue: but under the moderate terms of the assessment on your Zamindari, this event can never happen except in consequence of your own default; for the Court of Judicature will protect you against such an injury, unless warranted by your failure.

7th.—You shall be at free liberty to transfer, without the previous consent of Government, or of any other authority, to whomsoever you may think proper, either by sale, gift, or otherwise, your proprietary right in the whole, or in any part, of your Zamindari; such transfer of your land shall be valid, and recognized by the Courts and officers of Government, provided they shall not be repugnant to the Muhammadan or the Hindu Laws, or to the Regulations of the British Government; but unless such sale, gift, or transfer, shall have been regularly registered at the office of the Collector; and unless the public assessment shall have been previously determined, and fixed on such separated portions of your estate by the Collector; such sale, gift or transfer shall be of no legal force or effect; nor shall such transaction exonerate you from the payment of any part of the public land tax assessed on your entire Zamindari previously to such transfer; but your whole Zamindari shall continue to be answerable for the total land tax, in the same manner as if no such transaction had occurred.

8th.—In the event of the sale of any part of your Zamindari for the liquidation of arrears of the assessment; or in satisfaction of the decree of a Court of Judicature; or in the event of the transfer of any part of your Zamindari by gift, sale, or otherwise; you shall furnish the Collector with true and correct accounts of your entire Zamindari, and of the portion of your Zamindari to be so separated, for a period not less than the three years preceding such sale or transfer, in order that the due proportion of the public revenue may be fixed thereon. The assessment to be settled on the separated parts of your lands shall always bear the same proportion to the actual produce of the separated portion, as the total permanent Jama on your Zamindari bears to the actual produce of the whole Zamindari: so that, if the accounts to be furnished by you should be correct, no partial assessment can happen; nor any increase of the fixed Jama be ever made under whatever changes or improvements your interests or your pleasure may lead you to introduce into your Zamindari.

9th.—Although you shall have free right and liberty to transfer by sale, gift, or otherwise, any part of your Zamindari, not repugnant to the Regulations of Government; yet it shall not be competent for you, nor for any Zamindar, to form any part of your lands into a separate estate paying its Jama directly to Government, unless the public assessment on such separate estate shall amount to the annual sum of five hundred star pagodas (500) and upwards.

10*th*.—In order that you may at all times be enabled to comply with the conditions of the 8th Article of this Sanad, by which you are bound to furnish true and correct accounts of your Zamindari when required by the Collector, you shall support the regular and established number of karnams in the several villages of your Zamindari. The karnams shall be appointed from time to time by you, and shall obey all regular orders issued by your authority, but they shall not be liable to be removed from their offices, except by the sentence of the Court of Judicature. In the event of your having, or of your under-farmers, tenants, or ryots having, cause of complaint against the karnam of any village, for a breach of duty, you shall be at liberty to institute, at your own peril, a suit in the Adalat of the Zilla, for the purpose of bringing such karnam to trial and punishment; but in the event of your dispossessing a karnam of his office without such previous regular process, you shall be liable to make such satisfaction for the injury as the Adalat of the Zilla may decree. Where a karnam may be dismissed from his office by the sentence of a Court of Judicature, you shall in the first instance select a successor from the family of the last incumbent, provided any member of that family shall be capable of the duty of karnam, but if no member of it shall be capable of discharging that duty, you shall exercise your discretion in the appointment of a proper person. The name of the person appointed to succeed shall be reported to the Collector.

11*th*.—The Government having charged itself with the maintenance of the Police of the country, will defray the entire expense of that establishment; you shall nevertheless aid and assist its officers in apprehending and securing offenders of all description; and you shall enquire and give notice to the Magistrates of all robbers or disturbers of the public peace, who may be found or who may seek refuge, in your Zamindari.

12*th*.—You shall enter into engagements with your ryots either for a rent in money or in kind; and shall, within a reasonable time, grant to each ryot a Patta or Cowle, clearly defining the amount to be paid by him, and explaining every condition of the engagement: and you shall grant, or cause to be granted, regular receipts to the ryots for all discharges in money or in kind made by them to you, or for your account. If, after the expiration of a reasonable period of time from the execution of your Kabuliyat, you shall neglect, or shall refuse to comply with, the demand of your under-farmers or ryots for the Pattas and receipts abovementioned, you shall be liable to be sued in the Adalat of the Zilla; and you shall also be liable to such damages as may be decreed by the Adalat to the Complainant.

13*th*.—The foregoing conditions contain an abstract of the obligations and duties which you shall incur, and of the rights which you have acquired, under the new constitution erected for the security, protection, and prosperity of the subjects of the British Government; but for the enlargement of that Constitution, and for the improvement of the condition of the people, the Governor in Council will continue from time to time to enact such Regulations as experience may suggest, or the progress of human affairs render necessary. Such Regulations will be adm[illegible]ndependent Judges, in constituted Courts of

Judicature, governing their decisions by the Laws only. The decrees of those Courts will be founded on the Regulations of Government, printed, published and translated, for the information and security of its subjects; and on the Institutes of the Hindu or Muhammadan Laws, which are also open to the enquiry of all persons; the proceedings of the Adalat will be held in open Courts accessible to persons of every description; all parties will be at liberty to attend to their own interest by their presence in the Courts during such proceedings; or to employ their Vakils with such instructions regarding the mode of prosecution or defence as may appear to be most eligible to themselves; the sentences of the Courts will be pronounced in the same public manner; and executed by Civil Authority, without the interposition of Military Force; the Collectors, and other Public Servants of the Government will be compelled to appeal to the Courts of Judicature for the adjudication of all cases, in which by virtue of their offices they may be parties; and finally the greatest practicable degree of security has been extended to the Native Subjects of the British Government by the establishment of a gradation of appeals from the Zilla Court to the Provincial Court;* and from the Provincial Court to the Court of Sadar Adalat at the Presidency, and in the last resort from the Court of Sadar Adalat to the Governor-General in Council of Bengal.†

* *Vide* Act VIII of 1843.
† *Vide* Reg. VIII of 1818.

14*th*.—Being therefore sensible of the benefits conferred on you by these institutions, and confident of enjoying the fruits of your industry, you shall be punctual in your engagements with Government; you shall conduct yourself with good faith towards your ryots, whose prosperity is inseparably connected with your own; you shall treat them with tenderness, encourage them to improve and extend the cultivation of the land, and lay the foundations of your own happiness in the permanent prosperity of your Zamindari.

15*th*.—Continuing to perform the above stipulations, and to perform the duties of allegiance to the British Government, its Laws, and Regulations, you are hereby authorized and empowered to hold in perpetuity to your heirs, successors, and assigns, at the permanent assessment herein named, the Zamindari of ____________.

Given in Fort St. George this ________ day of ________ by and in the name of the Right Honourable the Governor in Council.

(Signed by the Members of Government.)

Entered in the Secretary's office.

By order of the Right Honourable the Governor in Council,

(Signed by the Secretary to Government.)

Note.—(1) The Kabuliyats taken from the Zamindars were exact counterparts of their Sanads.

(2) The Judicial Courts have been entirely remodelled since the date of these Sanads.

B.P., No. 224, 3-5-93.

APPENDIX XXXVI.

Statement showing cases of absolute transfers of title to land in which neither of the parties has applied for change of registry for fasli .

Village.	Pattadar.		Transferee.		Particulars of the field alienated.						Particulars of alienation—whether by voluntary sale, decree of Court, &c.	Village officers' remarks.	Particulars of action taken in the Taluk office.
	Number.	Name.	Number of patta, if any.	Name.	Survey number and letter of sub-division.	Extent.		Assessment.					
1	2	3	4	5	6	7		8			9	10	11
						ACS.	CTS.	RS.	A.	P.			

B.P., No. 69, 25-2-97.

Order 31, paras. 8 & 9.]

APPENDIX XXXVII.

Forms of Application for transfer of Patta or Revenue Registry.

I.

Form to be used when the application is presented to a Registrar or Sub-Registrar of Assurances.

I, A.B., son of , residing at , request that the revenue registry of the lands referred to in the attached schedule and registered in my name may be transferred to the name of C.D., son of , residing at

(Signed) A.B.

I, the aforesaid C.D., consent to have the revenue registry of the lands entered in the schedule transferred to my name.

(Signed) C.D.

Taluk.	Village.	Survey number.	Sub-number.	[a]Government or Inam.[a]	Irrigated or dry.	Extent.	Assessment.	Nature of transfer.
1	2	3	4	5	6	7	8	9

Executed before

(Signed)

Registrar or Sub-Registrar.

N.B.—In the case of zamindari estates, inam villages, &c., the land should be described by boundaries as in the documents registered, and the inability of the parties to furnish all the particulars referred to in the schedule should not stand in the way of the application being executed if they furnish sufficient information for the identification of the lands.

If the transfer refers to tree-pattas, the word "trees" should be substituted for lands in the body of the application; the words "on which the trees stand" should be added to the heading of columns 3 and 4 in the schedule and the heading of column 7 altered into "number and description of trees."

[a] B.P., No. 44, 14-2-99.

II.

Form to be used when the application is presented to Revenue Officers.

I or we (as the case may be) , son or sons of , residing in the village of in taluk, do hereby request that you will be pleased to get the lands specified in the schedule hereunder attached and the patta for which stands in my name (or in our name), transferred in the name of , son of , residing in the village of .

Signature.

I or we named above do hereby consent to have the pattas for the lands specified in the schedule transferred in my or in our name.

Signature.

Schedule.

Taluk.	Village.	Survey number.	Sub-number.	aGovernment or Inam.[a]	Irrigated or dry.	Extent.		Assessment.			Remarks.
1	2	3	4	5	6	7		8			9
						ACS.	CTS	RS.	A.	P.	

Both parties affixed their signatures before us this day of 19 . Those that have affixed their signatures to the first part are pattadars.

Monigar.

Karnam.

No.

Decision.

The village officers have been ordered to have the transfer effected during fasli—— as requested by both parties.

Date

Tahsildar.

a B.P., No. 44, 14–2–99.

Order 33, para. 2.]

APPENDIX XXXVIII.

Dates for relinquishing Ryotwari Land.

Name of district.		Date for relinquishing land.
1st Circle ..	The Nilgiris .. .. South Canara .. Malabar	30th April.
2nd do. ..	Ganjám .. .. Vizagapatam .. Gódávari .. .. Kistna	31st May.
3rd do. ..	Anantapur .. .. Bellary .. .. Kurnool .. .. Cuddapah .. .. Nellore .. .. North Arcot .. .. Salem .. .. Coimbatore ..	15th July.
4th do. ..	Chingleput .. .. South Arcot .. .. Trichinopoly .. Tanjore .. .. Madura .. .. Tinnevelly	15th August.

B.P., No. 992, 13-2-91.

Chapter II.

COLLECTION OF REVENUE.

35. Payment of Revenue—*Mode of payment—Coins and currency notes.*—Gold coins, whether coined at Her Majesty's Royal Mint in England or at any Mint established in pursuance of a proclamation of Her Majesty as a branch of Her Majesty's Royal Mint, have been declared * to be legal tender, and as such they may be received at all treasuries in payment of sums due to Government. provided they are of the description and weights mentioned in Article 567 of the Civil Account Code, Vol. I. Copper and small silver coins may also be received to any amount, though they are legal tender only for fractions of a rupee. There is no prohibition against the acceptance of Government currency notes to whatever Circle or Presidency they may belong.

Arts. 567, 568 and 606 of the Civil Account Code, Vol. I.

2. *Date of payment—Kistbandi.*—A table is given in appendix I showing the periods of the year at which the land-revenue becomes payable in the several districts. The kistbandi or scheme of payment dates is applicable to inam quit-rents, but not to the fixed peshkash payable by zamindars, which should be paid according to the terms of their sanads.

B.P., No. 1196, 6-5-76.

Note.—(1) [a] Any sum remaining unpaid after the 10th of each of the months specified is regarded as an arrear [a].

(2) In the case of pattas for amounts less than one rupee, however, the whole amount should be collected at once in the most convenient kist month, which will be fixed by the Collector.

(3) [b] If the patta amount is such that each kist will include pies, the pies occurring in all except the last should be omitted and the amount so omitted collected along with the last kist [b].

B.Ps., No. 2106, 24-7-79; No. 450, Sett., 16-11-87; No. 205, 5-5-92.
[a] G.O., No. 1033, 24-11-86. [b] B.Ps., No. 450, Sett., 16-11-87; No. 6, Sett., 7-1-89.

3. *Place of payment.*—[a] The revenue due on ryotwari and minor inam lands should as a rule be paid in the village in which the lands are situated [a]; [b] the voluntary payment of the revenue in a taluk or district other than that to which the village is attached should not under any circumstances be accepted.[b] [c] The revenue due from the proprietors of permanently-settled estates and whole inam villages should ordinarily be paid in the taluk or other office in which the demand, collection and balance accounts of the estates concerned are maintained; where, however, the demand, collection and balance accounts of any estate are kept in the Collector's office, payment may be made in the alternative in the taluk where the estate is situated. In those rare cases in which the Accountant-General considers that for purposes of resource it is desirable that a zamindar should be permitted to pay his peshkash into the Bank of Madras or in a district different from that where his estate is situated no objection need be made to such payment, provided

* *Vide* Act XXII of 1899.

that intimation thereof is sent by the zamindar to the Collector by post the same day.[c]

[a] B.P., No. 3478, Mis., 23-6-94.
[b] B.P., No. 127, 2-5-95 (para. 6). [c] B.P., No. 308, 22-8-95.

36. The Collecting Agency.—It is no part of the duty of the karnam to make collections of revenue; this should always be done by the monigar. When, however, the monigar has already signed a receipt, the payer can demand that the karnam shall also sign it in token of his having made due entry of the sum in the accounts.

B.Ps., No. 122, 16-1-78; No. 621, 9-3-78; No. 2178, 6-10-81.

37. Current Collections.— It is of importance that the current revenue should be collected within the fasli year, and Collectors should make every exertion to secure this object. When arrears are allowed to accumulate, their realization cripples the resources of the ryots, renders the collection of the current year's revenue difficult and gives the inferior officials an opportunity for oppression.

B.P., 13-7-20; M., Vol. I, p. 8; B.P., 13-8-35; M., Vol. I, pp. 191-2;
B.P., 22-6-37; M., Vol. I, p. 235; B.P., No. 16, 10-1-88.

38. Postponement of Kists.—(i) Collectors should apply to the Board for orders when the postponement of kists in permanently-settled estates is considered necessary on account of unfavourable season.

B.P., 10-6-24; M., Vol. I, p. 23.

(ii) When the collection of land-revenue is suspended, that of the cesses also will as a rule be postponed.

B.Ps., No. 252, 22-7-97; No. 364, 1-11-97.

39. Writing off of Irrecoverable Arrears.—*Enquiry into outstanding balances.*—All balances outstanding at the close of a year should be carefully enquired into at the next Jamabandi, in order that sanction may be obtained for writing off the accounts such sums as may be irrecoverable.

B.P., 11-3-52; M., Vol. II, p. 53 of 1852.

2. *Proclamation of amounts written off.*—[a] In order to prevent exaction by the inferior revenue servants, special care should be taken, whenever arrears are written off the accounts, to make known to the defaulters concerned that there is no further demand against them.[a] [b] The remission of the arrears should be published both at the Huzur and Taluk cutcherries.[b]

[a] B.P., 17-6-41; M., Vol. I, p. 303. [b] B.P., 15-10-46; M., Vol. I, p. 415.

3. *Writing off of irrecoverable cesses.*—When arrears of land-revenue are ordered to be written off as irrecoverable, the cesses and interest claimable thereon should as a general rule be also written off on the authority of the same order. Compare Standing Order No. 13, para. 13.

B.Ps., No. 1393, 24-9-80; No. 173, 20-1-82; No. 1641, 15-5-84; No. 621, 13-7-88.

40. Gross collections to be credited.—Collectors should be careful that the gross revenue collected in their districts is duly brought to account. The practice of liquidating stipendiary allowances or making other payments by deductions from the State revenue is strictly prohibited, except where the special sanction of Government or the Board

has been obtained, or where such a procedure is specially permitted by the Standing Orders,* or the Special Fund Code.

B.P., 1-6-43; M., Vol. I, p. 338; B.P., 15-11-52; M., Vol. II, p. 107 of 1852.

41. General Procedure under Madras Act II of 1864, as amended by Madras Acts III of 1884 and I of 1897— *Definition of "land-holder", "revenue", and "rent."*—The term "*Land-holder*" in section 1 of Madras Act II of 1864 embraces every description of person holding land subject to the payment of revenue to Government. These persons are all subject to one law for the recovery of arrears due by them, whether they are of the class termed "Proprietors" in the Regulations of 1802, or whether they are ryotwari holders of land. The payment made or due by land-holders to Government is termed "Revenue." The payment due to land-holders by their tenants is, for the sake of distinction, designated "Rent" under the Act for the recovery of arrears of rent. (Madras Act VIII of 1865.)

B.P., No. 5613, 30-8-64.

2. *Definition of land.*—The term "Land" in section 2 signifies *all* lands included in a ryot's holding, and not *merely* the portion of land in respect of which arrears may accrue.

I.L.R., XIII, Madras, p. 479.

3. *Property amenable to coercive processes.*—Sections 5 and 6 enable a Collector or other officer empowered by the Collector, generally the Tahsildar of the taluk, to realize an arrear with all costs by the sale of either the movable or the immovable property of the defaulter, or of both at his discretion. It does not matter whether the defaulter is a zamindari or a ryotwari land-holder. But it is provided that if the defaulter holds under a permanent sanad, the mode of recovering the arrear shall be in accordance with the terms of the sanad. [a] In the case of a zamindar holding under a Sanad-i-Milkiyat Istimrar, the personal property should first be sold, and then the land if the arrear is still unliquidated.[a]

B.P., No. 5613, 30-8-64. a G.O., No. 260, 5-3-73.

4. *Liability of houses.*—[b] It is doubtful whether the Act authorizes the attachment and sale of houses not situated on the land for which assessment is due; Collectors should accordingly abstain from attaching and selling houses so situated, if the arrears can be realized in any other way.[b]

b B.P., No. 3874, 6-6-70.

5. *Exemption of certain property belonging to agriculturists.*—[c] Government has by a departmental order directed that the implements of husbandry and one pair of ploughing cattle for each cultivator should be considered as exempted from attachment and sale for arrears of revenue.[c]

c B.Ps., No. 146, 25-3-92; No. 656, 11-11-92.

Note.—(1) [d] The exemption referred to above should be allowed in cases of unauthorized cultivation by ryots who hold no pattas.

(2) If a ryot holds several pattas, he will be entitled to exemption as regards only one pair of cattle on each occasion of distraint.

(3) Where a patta stands in the name of several persons, each is entitled to the exemption for himself.[d]

B.P., No. 656, 11-11-92.

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* *Vide* S.O. No. 90, para. 27; S.O. No. 55, para. 3.

6. *Interest on arrears.*—Under section 7, arrears bear interest at the rate of six per cent. per annum, but except under the orders of the Collector or the Divisional officer, [e] and except in regard to zamindari kists and kists of inam villages, interest shall not be charged on arrears of land-revenue until the end of the fasli year.[e]

B.P., No. 5613, 30-8-64. [e] B.P., No. 4105, 28-11-84.

7. *Procedure in distraint.*—Sections 8 to 21 set forth the rules to be observed in respect of the distraint of movable property. The order to distrain (Notice of Demand No. 1) will generally be issued by the Tahsildar, [f] and in his absence, by the Taluk Sheristadar or Head Accountant,[f] but the Tahsildar must be empowered in this behalf by the Collector, and this as a rule should be done by a general order from the Collector empowering all Tahsildars to take action. In every case the distrainer should be furnished with a demand in writing which he must produce, and which, if the arrear, &c., be not at once paid, will be his authority, without further notice, for making the distress.

Note.—[f] Revenue Inspectors have also been empowered to issue notices of demand for arrears, in the case of villages situated within their range or *firka.* [f]

B.P., No. 5613, 30-8-64. [f] G.O., No. 680, 14-11-98.

8. *Sale of distrained property.*—Sections 22 to 24 prescribe the rules to be observed in the sale of distrained property. Fifteen days must elapse after the notice of sale has been duly published before the sale can take place, and under section 10 the defaulter's property must be released if payment of the arrear with costs, &c., is made [g] before sunset [g] on the day previous to the day of sale.

B.P., No. 5613, 30-8-64. [g] B.P., No. 414, 14-7-93.

9. *Attachment of land.*—The sections of the Act already mentioned refer to the distraint of movable property. The Act next proceeds, in sections 25 to 35, to prescribe rules for the attachment and sale of land. Before land is attached a written demand must be served on, and a copy given to, the defaulter, and after attachment is made a notice containing certain particulars must be affixed on some conspicuous part of the land, and the attachment must be notified by public proclamation on the land as well as by publication in the District Gazette. These preliminaries should invariably be observed before land is brought to sale.

B.P., No. 5613, 30-8-64.

10. *Management of attached land.*—Provision is made under sections 28 to 33 for managing landed property at any time during attachment. Collectors should not undertake the management of estates attached for arrears of revenue, except so far as may be absolutely necessary during the interval between attachment and sale; or in very exceptional cases, in which the sanction of the Board should be applied for, and the reasons for adopting this course fully stated. The practice of managing estates on which arrears have been allowed to accumulate, with the view to their restoration when clear, is very objectionable, and will not be allowed except for special reasons. The measures authorized by the law must be adopted for the prompt realization of all arrears by the sale of the property, movable or immovable, of the defaulting land-holder, and it should be clearly intimated to defaulting zamindars and mittadars that the Collector will not undertake the management of their estates when they are in arrear, but will proceed at once to realize it in the manner prescribed by the Act.

B.P. No. 5613, 30-8-64.

11. *Payment of arrears by persons interested.*—Under sections 35 and 37, as amended by Madras Act I of 1897, tenants and *bonâ fide* mortgagees of land attached for arrears or about to be sold, as well as all persons not being in possession thereof but *bonâ fide* claiming an interest therein adverse to the defaulter, are given the option of releasing it by payment of the arrear; such persons should be allowed every reasonable facility to save their interest in the land.

B.P., No. 5613, 30-8-64.

12. *Procedure in selling land.*—Sections 36 to 46 and Act III of 1884 apply to the sale of land and the consequences of such sale. The sanction of the Board previous to the sale of land is not necessary except in the case of zamindaris. In addition to the notice required to be issued when the land of a defaulter is attached, another notice of sale must be issued. This notice must contain the particulars mentioned in clause 2, section 36. It must be issued in English as well as in the vernacular of the district, and fixed up, at least one month before the sale, in the Collector's office and in the other places specified. [h] It must also be read out in full at the time of sale, and initialled publicly as so read. The officer conducting the sale should himself read the notice and certify the fact in his report of the sale.[h]

B.P., No. 5613, 30-8-64.
h G.O., No. 3331, 30-11-77; B.Ps., No. 202, 24-1-78; No. 579, 4-3-78.

Note.—(1) i Collectors should abstain, except in cases of absolute necessity, from proposing the sale of ancient zamindaris.i

(2) j When large permanently-settled estates are sold, the sale should be conducted in the presence of a Covenanted Officer or Deputy Collector. Petty sales for small balances may take place at the taluk cutcherry in the presence of the Tahsildar or some other servant deputed by the Collector for the purpose. j

i B.P., 26-10-37; M., Vol. I, p. 238.
j B.P., 29-5-43; M., Vol. I, p. 337, note 3; B.P., 5-10-55; M., Vol. II, p. 90 of 1855; B.Ps., No. 481, 22-8-93; No. 45, 11-2-95.

13. *Confirmation of sales.*—[k] Covenanted officers have the power to confirm sales and issue certificates under section 38, Act II of 1864, as amended by Act III of 1884, and Deputy Collectors in charge of divisions may be authorized by the Collector to exercise similar powers [k]; [l] but the orders of Divisional officers confirming or setting aside sales are subject to the general powers of revision and control exercisable by the Collector under Regulation VII of 1828: such powers may be exercised by the Collector *suo motu* or on appeal from one or other of the parties concerned; but in either case, action must be taken within 30 days from the date of the Divisional officer's order, exclusive of the time that may have been taken in obtaining a copy of the order. The sale, however, becomes complete for the purposes of section 59 of Act II of 1864, the moment it is confirmed by the Divisional officer.[l]

Note.—m A single certificate may be given for lands purchased at a single sale and the certificate may be in English or in the vernacular. m
k B.P., No. 2516, 3-9-79. l B.P., No. 109, 17-2-91. m B.P., No. 613, 3-5-80.

14. *Collection of arrears on minor inams in zamindaris.*—[n] The relation of landlord and tenant does not exist between zamindars and holders of inams situated within their estates and settled by the Inam Commission. The quit-rent on such inams can therefore be collected only under Act II of 1864. In cases in which the collection of quit-rent or land-cess on such inams has been made over to zamindars, the

latter should apply to the Collector to put Act II of 1864 into force against defaulting inamdars.[n] [o] Such applications must, however, be limited to the recovery of arrears of the three faslis immediately preceding the year in which application is made to the Collector, that being the period within which arrears can be recovered by suit in the Civil Courts.[o]

[n] B.P., No. 1512, 14-10-80. [o] B.P., No. 468, 25-8-92.

15. *Extent of land to be sold.*—[p] Section 44 authorizes the Collector to sell the whole or any portion of the land of the defaulter for arrears of revenue due by him, *i.e.*, the whole or any portion of the *holding* of the defaulter and not merely the whole or any portion of the *fraction* of the holding on which the arrears have actually accrued.[p] [q] The latter clause of the section, however, provides that no larger "section" of the land shall be sold than may be sufficient to discharge the arrear with costs, &c.: with reference to this it should be a rule that no section less than a registered revenue field bearing a distinct number shall be sold when the field is in the sole possession of the defaulter.[q]

[p] I.L.R., XIII, Madras, p. 479. [q] B.P., No. 5613, 30-8-64.

16. *Security for payment of arrears.*—Under section 47, Collectors are competent to accept security for the payment of an arrear, and to postpone the sale of the defaulter's property.

B.P., No. 5613, 30-8-64.

17. *Imprisonment of the defaulter.*—With reference to sections 48 and 49, arrest for arrears of revenue may be resorted to when the Collector has reason to believe that the defaulter or his surety is wilfully withholding payment of the arrears, or has been guilty of fraudulent conduct to evade payment. [r] Subsistence allowance should be granted to defaulters imprisoned for arrears due to Government at the rates fixed for judgment-debtors under the Civil Procedure Code. In case the defaulter is imprisoned for arrears due to local funds, the subsistence allowance should be charged to such funds.[r] [s] These provisions do not apply to native officers or soldiers or other persons in the Indian Army who are exempt from arrest. [Clause (*b*), Part III of the Indian Articles of War (Act V of 1869).] When these persons fall into arrears, Collectors should follow the procedure prescribed in section 9 of Regulation VIII of 1817.[s]

B.P., No. 5613, 30-8-64. [r] B.P., No. 2589, 12-9-79. [s] B.P., No. 291, 1-6-93.

18. *Crops on the ground not to be interfered with—Exception.*—Except under the special provisions of section 51 no interference with the land-holder is allowed by the Act in regard to the removal of his crops on the ground, unless they have been attached in due course of the law. When the revenue is payable *in kind*, which is now very seldom the case, authority is given by this section to prevent the removal of the crop until a division has been made, or security furnished for the Government share.

B.P., No. 5613, 30-8-64.

19. *Collection of arrears of revenue other than land-revenue.*—Under section 52, arrears of revenue other than land-revenue, and advances of public money for revenue purposes, as well as fees, &c., payable to village servants employed on Revenue and Police duties, and other

lawful cesses may be recovered in the same manner as arrears of land revenue. Applications for the recovery of fees due to village officers must, however, be limited to the recovery of arrears of the three faslis immediately preceding the year of their submission to the Collector. * Ferry toll rentals under Madras Act II of 1890 are also leviable under this section.*

B.P., No. 5613, 30-8-64. † G.O., No. 785, 7-9-86.

20. *Receipts by whom to be signed.*—Under section 56, the receipts to be given to all persons paying revenue are to be signed by the Collector or other officer empowered by him in that behalf.

B.P., No. 5613, 30-8-64.

21. *Processes to be served in other districts or taluks.*—Requisitions to other districts for the collection of arrears under section 57 should be sent as sparingly as possible; in cases in which the arrear cannot be realized by the distraint and sale of the defaulter's movable property in the village in which the default occurs, the land on which the arrear is due should be proceeded against before processes are issued to other districts. The same rule should be followed in cases where the defaulter resides in a taluk within the same district other than that in which the land concerned is situated.

B.P., No. 127, 2-5-95.

Note.—Divisional officers are not empowered to send to other districts notices of distraint under section 57 without the countersignature of the Collectors of their own districts.

B.P., No. 3529, 18-8-71.

22. *Limitation of time for execution of process.*—Act II of 1864 does not prescribe any limit of time for the service or execution of processes issued under its provisions. It is necessary, however, both for the prompt recovery of the Government revenue and for the protection of revenue defaulters against the exactions of unscrupulous process-servers, that some limit of time should be provided. The Board has fixed twenty days as the limit. Any process not served or executed within twenty days after issue must be returned by the process-server with an explanation of his failure to serve or execute it.

B.P., No. 247, 3-6-92.

23. *Publication of Revenue Recovery Act.*—Collectors should make the provisions of the Revenue Recovery Act generally known and should enjoin on subordinate officers as well as on taluk and village servants employed in the collection of revenue the necessity of making themselves thoroughly acquainted with the Act.

B.P., No. 5613, 30-8-64.

24. *Forms under the Act.*—Forms under the Act will be found in appendix II.

42. Conduct of Sales—(i) *General rules.*—The sale of property attached for arrears of any kind, whether due to Government or to an intermediate party, should be peremptory and without reserve. It is the duty of the Collector to see that the sale is conducted under such supervision as shall prevent collusion. It should also be made known before the sale that adjournments and delays will not be granted, but that the sale will take place punctually, according to the terms of the notice.

(ii) *Adjournment of sales.*—The adjournment deprecated here is that of a lot once put up. Where the lots to be sold are very numerous, so that they cannot be all sold on one day, the sale may properly be stopped after business hours, and adjourned to the next business day, due notice of the day and hour being given. Lots should invariably be put up in the order in which they stand in the list.

B.P., 30-4-55; M., Vol. II, p. 55 of 1855.

(iii) *Who may bid.*—Any person, including the defaulter, may bid at a sale of land: but public servants can do so only in conformity with the rules for their personal conduct prescribed by Government.

B.P., No. 5613, 30-8-64.

43. Sale of land already alienated by the defaulter in favour of other parties.—It is undesirable that land transferred by a registered holder, however informally, to another party, and on which no arrears are due, should be sold for arrears of revenue due by the registered holder on other land which is not brought to sale. Collectors should not sell land in the possession of alienees until all other land and property in the possession of the registered holder have been sold, or unless the arrear due is caused by the default of the alienee. Whether the land to be sold is in the possession of the registered holder or not, and whether the arrear is due by the registered holder or by the alienee on the portion alienated, should be ascertained by local inquiry.

B.P., No. 2296, 18-8-74; G.O., No. 1150, 8-9-74; B.P., No. 2971, 13-10-74.

44. Procedure in case of Doubtful Ownership of Land.—Collectors can, at their option, proceed against the defaulter's personal or real property. The right course therefore when the ownership of land is disputed or doubtful, is to attach and, if necessary, sell the land on which the arrear is due, regarding the liability of which, whoever the owner may be, there can be no question. The same course should be followed in realizing the quit-rent upon enfranchised inams when the ownership of the property is doubtful.

B.P., No. 6405, 20-11-61.

45. Buying in for Government.—[a] If no bid is made for land sold for arrears of revenue it should be purchased on behalf of Government at a nominal price,[a] [b] the amount of the purchase-money being written off the accounts as an irrecoverable arrear, with the sanction of Government.[b] [c] When there is good reason to suspect combination to prevent the realization of the full value of the land, the officer conducting the sale is authorized to bid on behalf of Government, whether there are bidders or not, up to an amount not exceeding the annual assessment of the land.[c] [d] When land is bought in by Government, the certificate should be issued in the name of the Secretary of State for India in Council.[d]

[a] B.Ps., No. 3851, 16-6-62; No. 7906, 4-12-62. [b] B.P., No. 644, 11-11-93.
[c] B.P., No. 1606, 21-6-76; G.O., No. 936, 13-7-76. [d] B.P., No. 2690, 6-11-82.

2. *Treatment of bought-in-land.*—Government has an absolute right to lands purchased by it at sales for arrears of revenue; consequently such land should not be treated in the first instance necessarily as village waste available for occupation by ryots with or without darkhast,

but entered by the Karnam in a separate register; and the village officers must clearly understand, and must also inform the ryots, that so long as the land is included in this register it will not be dealt with under the darkhast rules, and that any unauthorized entry upon it will render the trespasser liable to penal assessment.

3. *Trespass on bought-in-land how dealt with.*—If during the time that the land is retained on the register it is occupied without permission, whether by the former owner or by any one else, the Collector has full discretion to deal with the unauthorized occupation by imposing such assessment on the land as may be expedient in the circumstances and to recover it under the Act. If the land be really not of much value, and the omission to obtain permission to occupy it is shown to have been due to ignorance, it would probably be sufficient to make a trifling addition to the first year's assessment as a punishment, the land being left in the possession of the occupier. But when the land is valuable a heavy penal assessment should be imposed with a view to ousting the trespasser and selling it by public auction. Each case must be dealt with on its merits.

4. *Re-sale of bought-in-land and its removal from the special register.*—If the absence of competition at the revenue sale which necessitated the purchase of the land on behalf of Government was due to temporary causes, such as bad seasons or combination among the villagers, the land should be put up to sale again with the greatest publicity, at the earliest opportunity at which a successful sale can be anticipated. [a] Tahsildars have been empowered to order the re-sale of land in such cases subject to confirmation by the Collector.[a] The Collector can, however, if he is satisfied that the land is valueless, and there is no probability of any appreciable sum being realized at a fresh sale, direct that it be struck off the separate register and classified as ordinary village waste, and it will then be subject to the darkhast rules. The register should be carefully scrutinized by Divisional officers at the Jamabandi in view to determine what land should be resold and what should be struck off the register as valueless, and care should be taken not to retain land on the register for unnecessarily long periods. [b] Collectors are, however, at liberty to restore such land to the register if they think fit.[b]

G.Os., No. 1062, 12–7–78 ; No. 244, 20–2–83 ; B.P., No. 1140, 20–4–83.
[a] G.O., No. 680, 14–11–98. [b] B.Ps., No. 224, 10–4–91 ; No. 326, 29–5–91.

5. *Forms.*—The forms of notice for the re-sale of land under paragraph 4 and of the title-deed to be granted to purchasers are given in appendices III and IV. The title-deed should be stamped under the Stamp Act.

B.P., No. 2248, 15–10–86.

46. Service of Process for recovery of arrears of revenue—*Serving Agency.*—[a] Where practicable, processes under Madras Act II of 1864 should be served, and distraints and attachments for arrears under the same Act made, by the Government village officers; this is part of their legitimate duties and must be performed gratuitously[a]. [b] In the case of estates where there are no Government village

officers, the system of employing special process-servers will necessarily obtain.[b]

[a] B.Ps., No. 62, 8–1–69 ; No. 585, 29–2–76.
[b] B.P., No. 62, 8–1–69.

2. *Employment of batta peons.*—With the Collector's sanction, however, batta peons may be employed, when really necessary ; but the entertainment, as peons, of needy cutcherry retainers should be carefully guarded against, and it should be made a rule that no property shall be distrained by batta peons except in the presence of the headman of the village. [a] The number of batta peons required for each taluk should be determined by Divisional officers and a register should be kept of them. They should be told off for duty by turns, in the order in which their names appear on the register, and their remuneration should not be allowed to exceed Rs. 7 a month. The number for each taluk should be so fixed that the cost may be covered by the amount collected during the year, and the scale altered from time to time under the orders of the Divisional officer according to requirements. The process-servers may be transferred from one taluk to another as experience may dictate.[a]

B.Ps., No. 971, 24–4–74 ; No. 232, 26–6–96.
[a] B.P., No. 971, 24–4–74.

3. *Appointment and removal of special process-servers.*—Tahsildars and Deputy Tahsildars in independent charge have been empowered to appoint, grant leave to, and remove special process-servers. The appointments made and the punishments inflicted under this order by Deputy Tahsildars should, however, be reported to the Divisional officer for information. All orders passed by Tahsildars and Deputy Tahsildars under this paragraph are subject to the general powers of revision and control exercisable by the Divisional officer.

G.O., No. 680, 14–11–98.

4. *Rate of batta.*— The maximum rate of batta for serving processes will be four annas and for making distress or selling property eight annas[a]. [b] Batta is leviable only in cases where the process is served by the paid agency specially entertained under the Act, and when so levied, should be collected in cash and credited to the head of " Receipts under Madras Act II of 1864—Process Service Fees, Land Revenue, Miscellaneous."[b] [c] Batta should not be levied when the arrears are paid before processes are actually served on defaulters.[c] [b] Standing Order No. 200 prescribes the scale of fees to be levied in Court-fee stamps for the service of processes issued by Revenue Courts.[b]

[a] G.O., No. 942, 1–5–79 ; B.Ps., No. 1904, 30–6–79 ; No. 214, 3–4–91.
[b] B.Ps., No. 585, 29–2–76 ; No. 668, 25–11–91. [c] B.P., No. 302, 3–6–93.

Note.—(1) The fees prescribed in this paragraph are *maximum* rates, and should be regulated as nearly as possible so as to cover the salaries of batta amins and no more.

B.Ps., No. 971, 24–4–74 ; No. 308, 20–7–94.

(2) When the service of process and distraint takes place at one and the same time, only the higher fee of eight annas should be levied.

B.P., No. 308, 20–7–94.

5. *Maintenance of a Register of process fees in the Collector's office.*—A register of fees collected and paid to persons deputed under the Act should be maintained in the Collector's office. In the Settlement

reports submitted by Collectors, the amount thus collected and paid during the year should be specially mentioned when noticing the coercive measures adopted for the collection of revenue.

B.P., No. 1904, 30-6-79; G.O., No. 1767, 28-8-79.

6. *Maintenance of Process registers in Taluk offices.*—Three registers of processes issued should be maintained in the taluk in the forms given in appendix V.

B.P., No. 243, 17-7-97.

47. Recovery of Arrears of Revenue on Land attached by Civil Courts—(i) *Effect of attachment by Civil Courts.*—Attachment of land by Civil Courts, whether before or after judgment, is no bar to its attachment for arrears of revenue. Collectors have the same authority to attach and sell land and the crops standing thereon for arrears of revenue after attachment by a Civil Court as before it; what the Courts attach and sell being only the right, title, and interest of the judgment-debtor in the land and crops, while the Revenue authorities sell the land itself and the crops standing on it.

(ii) *Notice to Civil Courts.*—If, in the course of distraining land and the crops standing thereon for arrears of revenue, it be found that the right, title, and interest therein of the defaulter have been previously attached by order of a Civil Court, notice of the distraint for arrears and of the intention of the Revenue authorities to bring the land and crops to sale in default of the arrears being liquidated, shall be given to the Civil Court under whose orders such attachment has been made.

B.P., No. 1765, 19-6-79; G.O., No. 1711, 16-8-79.

48. Recovery of Arrears of Revenue on Land sold by Civil Courts.—No steps should be taken to recover arrears of revenue from the proceeds of land sold under the decree of a Civil Court. Process can issue under the Revenue law for the recovery of Government dues, current and arrears, against the land itself and without reference to changes of ownership. The purchaser at a Court sale takes the land with its encumbrances, and as proclaimed in the notification on the subject issued in all districts, he can ascertain by application to the Tahsildar what these encumbrances are so far as Government arrears are concerned.

B.P., No. 8282, 22-12-65; G.Os., No. 2578, 21-10-65; No. 2973, 28-11-65.

49. Rewards for information of land revenue frauds.— If any information is given at or before the time of the annual settlement, or [a] within a reasonable period after it,[a] as to frauds committed by Karnams in regard to concealed cultivation or any item of land revenue included in the annual settlement, and if such information proves to be well founded, the Collector may recommend to the Board the grant to the informant of a reward not exceeding 50 per cent. of the year's assessment of the land or other due concerned. [b] Applications by Collectors for the payment of such rewards must be made in the prescribed form,[b] which will be found in appendix VI.

B.P., 27-5-50; M., Vol. I, pp. 523-4.

[a] B.P., No. 3748, 23-6-63. [b] B.P., No. 634, 24-10-91.

Order 35, para. 2.]

APPENDIX I.

Kistbandi of Ryotwari Land.

District.	Proportion of Annual Tax payable each month.							Total.
	December.	January.	February.	March.	April.	May.	June.	
	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.
Ganjám—								
Except in the Chokkapad Khandam in the Maliahs ...	4 0	4 0	4 0	4 0	...	...	...	16 0
Chokkapad Khandam (*a*) ...	...	8 0	8 0	...	...	...	...	16 0
Vizagapatam ...	4 0	4 0	4 0	4 0	...	...	...	16 0
Gódávari—								
Dry ...	4 0	4 0	4 0	4 0	...	...	...	16 0
Wet (*b*) ...	...	5 4	5 4	5 4	...	...	...	16 0
Kistna (*c*)—								
Dry ...	4 0	4 0	4 0	4 0	...	...	...	16 0
Wet ...	...	4 0	6 0	6 0	...	...	...	16 0
Nellore (*d*)—								
Ongole and Kanigiri ...	...	4 0	4 0	4 0	4 0	...	...	16 0
Other taluks ...	...	...	4 0	4 0	4 0	4 0	...	16 0
Cuddapah ...	4 0	4 0	4 0	4 0	...	...	...	16 0
Anantapur (*e*) ...	...	...	4 0	4 0	4 0	4 0	...	16 0
Bellary—								
Adoni, Alur and Bellary (black-soil taluks).	...	4 0	4 0	4 0	4 0	...	...	16 0
Other taluks (red-soil taluks) ...	4 0	4 0	4 0	4 0	...	...	...	16 0
Kurnool (*f*) ...	4 0	4 0	4 0	4 0	...	...	...	16 0
Chingleput ...	...	4 0	4 0	4 0	4 0	...	...	16 0
North Arcot (*g*)—								
Chandragiri, Chittoor, Palmaner, Gudiyáttam and Wálájápet (taluks north of the Pálár) ...	4 0	4 0	4 0	4 0	...	...	...	16 0
Other taluks ...	...	4 0	4 0	4 0	4 0	...	...	16 0
South Arcot ...	...	4 0	4 0	4 0	4 0	...	...	16 0
Tanjore (*h*) ...	...	4 0	4 0	4 0	4 0	...	...	16 0
Trichinopoly ...	4 0	4 0	4 0	4 0	...	...	...	16 0
Madura (*i*)—								
Except in the hill villages of the Palni taluk.	...	...	4 0	4 0	4 0	4 0	...	16 0
Hill villages in the Palni taluk ...	...	...	...	8 0	...	8 0	...	16 0
Tinnevelly (*j*) ...	...	...	4 0	4 0	4 0	4 0	...	16 0
Coimbatore ...	...	4 0	4 0	4 0	4 0	...	...	16 0
The Nilgiris—								
South-East Wynaad (*k*) ...	...	6 0	...	6 0	4 0	...	...	16 0
Other taluks (*p*) ...	4 0	4 0	4 0	4 0	...	...	...	16 0
Salem ...	4 0	4 0	4 0	4 0	...	...	...	16 0
South Canara (*l*) ...	...	...	...	8 0	4 0	4 0	...	16 0
Malabar—								
Excluding Wynaad (*m*) ...	4 0	4 0	4 0	4 0	...	...	...	16 0
Wynaad (*k*) ...	...	6 0	...	6 0	4 0	...	...	16 0
Punjakkal cultivation (*n*) ...	...	...	...	...	...	8 0	8 0	16 0
Hill rice cultivation (*q*) ...	8 annas in August and 8 annas in September.							16 0

B.Ps., No. 1196, 6-5-76; No. 1653, 28-6-76; No. 2759, 22-12-86; G.O., No. 724, 20-10-88; B.Ps., No. 588, Sett., 24-10-88; No. 623, Sett., 2-11-88; No. 174, 22-3-90.

(*a*) B.Ps., No. 3727, 31-10-84; No. 6, Sett., 7-1-89.
(*b*) B.P., No. 1380, 25-4-84.
(*c*) B.P., No. 3364, 16-12-78; G.O., No. 724, 20-10-88; B.P., No. 588, Sett., 24-10-88.
(*d*) B.P., No. 4105, 28-11-84; G.O., No. 724, 20-10-88; B.Ps., No. 588, Sett., 24-10-88; No. 568, Sett., 21-12-89.
(*e*) G.O., No. 724, 20-10-88; B.Ps., No. 588, Sett., 24-10-88; No. 568, Sett., 21-12-89; No. 185, Sett., 3-8-96.
(*f*) B.P., No. 3470, 4-10-84.
(*g*) B.P., No. 3565, 9-10-84; G.O., No. 724, 20-10-88; B.P., No. 588, Sett., 24-10-88.
(*h*) B.P., No. 127, Sett., 11-6-96.
(*i*) B.Ps., No. 3744, 3-11-84; No. 5151, 18-11-85; No. 450, Sett., 16-11-87.
(*j*) B.P., No. 756, 21-2-77; G.O., No. 740, 14-6-83; G.O., No. 724, 20-10-88; B.P., No. 588, Sett., 24-10-88.
(*k*) B.Ps., No. 269, 1-2-83; No. 3019, 8-10-83.
(*l*) B.Ps., No. 1219, 3-4-84; No. 128, 27-1-87; G.O., No. 150, 8-2-87.
(*m*) B.P., No. 568, Sett., 21-12-89.
(*n*) B.P., No. 3014, 5-12-82.
(*p*) G.O., No. 724, 20-10-88; B.P., No. 588, Sett., 24-10-88; G.O., No. 2, 2-1-89; B.P., No. 748, Sett., 1-12-91; G.O., No. 1222, 22-12-91.
(*q*) B.P., No. 450, Sett., 16-11-87.

Order 41, para. 24.]

APPENDIX II.

Forms under Madras Act II of 1864.

Form No. 1.

Section 8.—*Distraint Order.*

A.B., ____________ of ____________ village of ____________ taluk, is authorized to distrain the property of the under-mentioned defaulter for arrears of revenue due by him :—

Number and name of the village.	Name of the defaulter.	For what period arrear is due.	Amount of arrears due.			Date on which arrears fell due.	Batta to dis-trainer.	Interest, rate and amount to date.	Date of distress and delivery of copy to defaulter, or if no distress is made, date of payment of sum due.
			RS.	A.	P.				

The defaulter is hereby informed that if the amount due together with batta and all expenses of distress be not previously discharged, the distrained property will be immediately brought to public sale.

Station ____________ (Signed) ____________,
Date ____________ *Tahr., Tk. Shdar.* or *Hd. Accountant, Rev. Inspr.*

Note.—The distrainer should produce this order, and if the sum due be not at once paid, he may make distress; and on the day on which the property is distrained, he should deliver to the defaulter a copy of the order, endorsing thereon a list of the property distrained and the name of the place where it is kept. Clause 1, Section 8, Act II of 1864.

B.P., No. 5613, 30-8-64; G.O., No. 680, 14-11-98.

Form No. 2.

Section 9.—*Inventory of the Attached Property.*

List of the movable property of ________ in the village of ________ distrained by ____________, A.B., for arrears of revenue due by the defaulter, forwarded to the Tahsildar / Revenue Inspector of ________.

Names of articles.	Estimated value.			Amount of arrears due.	Date of distress, and of copy given to defaulter.
	RS.	A.	P.		

Station ____________ (Signed) ____________,
Date ____________ *Designation of Distraining officer.*

B.P., No. 5613, 30-8-64; G.O., No. 680, 14-11-98.

FORM No. 3.

Section 22.—Notice of Sale of Movable Property.

Iti hereby notified that the under-mentioned property of ________, a Revenue defaulter, in the village of ________ of ________ taluk, has been distrained in satisfaction of arrears of land revenue due by him, and that unless those arrears with interest and other charges shall be previously paid, the said property will be sold by public auction near the house of ________, at the said village, on ____ day the ____ th ________, 19____[a] or other day to which the sale may be adjourned.[a] The sale will commence at 11 o'clock A.M., and the property will be knocked down to the highest bidder without reserve for ready cash. The purchaser will not be permitted to carry away any part of the property until he has paid for the same in full.

If the purchaser fails to pay the purchase-money, the property will be re-sold, and the defaulting purchaser will be liable for any loss arising, as well as for the expenses incurred on the re-sale.

This notice was affixed on the defaulter's house or premises (as the case may be) where the property was distrained the ________, 19 .

Schedule of property distrained.

(Signed) ________________,

Tahr., Tk. Shdar. or *Hd. Accountant.*

STATION ________ }
Date ________ }

N.B.—Fifteen days must elapse from the date on which the notice is affixed to the premises before sale takes place.

B.P., No. 5613, 30-8-64; G.O., No. 680, 14-11-98. [a] B.P., No. 3325, 12-12-78.

FORM No. 4.

Section 25.—Demand prior to Attachment of Land.

Notice of Demand to ________ of ________ Village in

________ Taluk.

Take notice that the Tahsildar of ________________ taluk demands from you the sum of Rupees ________, being the arrears of revenue due by you for Fasli ____ as holder of Patta No.____, and that you are required to pay the amount within ten days from the date of the service of this notice.

You are now required to pay 3 annas on account of peon's batta.

(Signed) ________________,

Tahsildar.

N.B.—The person entrusted to serve this notice should deliver a copy to the defaulter or to some adult male member of his family at his usual place of abode, or to his authorized agent, or should affix a copy thereof on some conspicuous part of his last-known residence, or on some conspicuous part of the land about to be attached. The mode in which the notice has been served should be noted on it by the server of the process.

B.P., No. 5613, 30-8-64.

FORM No. 5.

Section 27.—*Notice of Attachment.*

Notice of Attachment to_____ in the Village of_______ of _______ Taluk.

Take notice that as you have not paid or shown sufficient cause for the non-payment of Rupees_____, although the said sum has been duly demanded in writing from you, the landed property belonging to you is hereby placed under attachment; and that unless the arrear due by you with interest and other charges be paid within—th_______, 19—, the landed property will be brought to sale in due course of law. [a] You will further take notice that from the date of this attachment notice until the date of sale of your land hereby attached, you are, and will be held, liable for all kists thereon accruing, and the said kists will be demanded of, and levied from, you as arrears of land revenue.[a]

STATION________ (Signed) ______________,
Date ________ *Tahsildar.*

N.B.—This notice also should be affixed to some conspicuous part of the land attached. The attachment should be publicly proclaimed on the land, and should be published in the District Gazette. Section 27, Act II of 1864.

B.P., No. 5613, 30–8–64. [a] B.P., No. 3155, 3–11–74.

FORM No. 6.

Section 29.—*Notice of Assumption.*

Assumption Notice to_______ of_________ Village of _______ Taluk.

Take notice that your landed property, attached on_th____, 19_, is taken under Sarkar management under Section 28 of Act II of 1864, and that_______, Agent, has been appointed to have charge of it.

STATION________ (Signed) ______________,
Date ________ *Collector.*

N.B.—The person entrusted to serve this notice should deliver a copy of it to the defaulter or to some adult male member of his family at his usual place of abode, or to his authorized agent. If this is not possible, he should affix a copy of the notice on some conspicuous part of the defaulter's last-known residence, or on some conspicuous part of the land attached. Proclamation of assumption of management should also be made on the land, and should be published in the District Gazette.

B.P., No. 5613, 30–8–64.

FORM No. 7.

Section 36.—*Notice of Sale of Land.*

1. It is hereby notified that the under-mentioned lands selected out of those attached in satisfaction of arrears of land revenue due by_________ of__________, the present registered landholder and a revenue defaulter, will be sold by public auction at the village of_____ in______ taluk of the ______ district on _____ the_______ day of____19—, or a other day to which the sale may be adjourned.[a] The sale will commence at 11 o'clock A.M., and the lands will be knocked down to the highest bidder.

2. The current revenue payable by the purchaser on the lands for the whole (or remainder, as the case may be) of the current fasli is Rupees ________ as shown in detail in the statement at foot.

3. Purchasers will be required to deposit 15 per cent. of the purchase-money at the time of sale, and if they fail to pay the remainder of the purchase-money within 30 days from the day of sale, the money deposited by them shall be liable to forfeiture.

4. When such deposit shall not be made, nor the remaining purchase-money paid up, the lands will be re-sold at the expense and risk of the first purchaser.

5. Persons bidding at a sale may be required to state whether they bid on their own account or as agents, and in the latter case to deposit a written authority signed by their principals; otherwise their bids may be rejected.

6. The sale shall be stayed if the defaulter or other person acting on his behalf or claiming an interest in the land tenders the full amount of the arrears of revenue with interest and other charges, provided such tender be made before sunset on the day previous to that appointed for the sale.

7. [b] The sale will not be final until confirmed by the Collector or other officer empowered in that behalf, and a period of thirty days will be allowed between sale and confirmation to admit of parties aggrieved by any proceedings in connection with such sales presenting appeals. On confirmation of the sale, the lands will be registered in the name of the purchaser, and a certificate of sale signed and sealed by the Collector will be granted to him on payment of the stamp duty thereon.

8. It is to be distinctly understood that Government is not responsible for errors either in the description of the lands or in their estimated extent.[b]

Taluk.	Village.	Name of defaulter.	Description of land, whether nanja, punja, or garden, and buildings on it (if any) belonging to the defaulter.	Field. No.	Field. Letter.	Field. Name.	Estimated extent.		Assessment.			Amount payable by the purchaser on account of the kists for the current fasli falling due after the date of sale.
							ACS.	CTS.	RS.	A.	P.	

STATION________
Date ________

________,
Tahsildar.

N.B.—This notice should be in English and in the language of the district. It must be fixed up *one month at least* before the sale in the Collector's office, in the taluk cutcherry, in the nearest police station-house, and on some conspicuous part of the land.

B.Ps., No. 5613, 30-8-64; Nos. 1071 and 1071-A, 29-4-75; No. 2947, 23-8-84 No. 3350, 24-9-84. a B.P., No. 3325, 12-12-78. b B.P., No. 3237, 27-11-79.

FORM No. 8.

Section 38.—Certificate of Sale.

This is to certify that X.Y., [a] son of ————————, Brahman, Vishnuvite, cultivator,[a] residing in the village of ———————— of ———— taluk in the ———————— district, has purchased at a public auction held by the Tahsildar of ———————— the under-mentioned [b] immovable property [b] sold for arrears of revenue due by ————, a landholder in the under-mentioned village, and has paid the full amount of the purchase-money, viz., Rs.—and that the lands [b] hereinafter described [b] have been registered in the name of the said X.Y. :—

District and Registration District.	Registration Sub-District.	Taluk and Village.	Description of immovable property.	Particulars of Field.			Estimated extent.		Assessment.			Date of sale.
				Number.	Letter.	Name.	ACS.	CTS.	RS.	A.	P.	

STATION ————————
Date ————————

(Signed) ————.
Collector.

Note.—(1) For the form of Sale Certificate in Madras, see Board's Proceedings, No. 1953, dated 5th August 1882.

(2) When the immovable property sold is not land, the latter part of the certificate beginning with "and that the lands" should be omitted.

(3) [c]A copy of this certificate should be sent to the Registering officer or officers within the local limits of whose jurisdiction the whole or any part of the property sold is situate, as required by section 89 of the Indian Registration Act III of 1877, as amended by Act XII of 1891.[c]

B.Ps., No, 5613, 30-8-64; No. 2449, 2-12-73; No. 356, 9-2-83; No. 406, 11-11-95.
[a] B.P., No. 479, 31-8-92. [b] B.P., No. 406, 11-11-95. [c] B.P. No. 32, 6-2-99.

[To be kept in the office of the Collector or Divisional officer.]

Form No. 9.

Section 38.—Register of Land sold.

Register of Immovable Property sold for Arrears of Revenue or for other causes in the District of ——— for Fasli ———.

Taluk.	Village.	Names of defaulters.	Arrears due.			Particulars of Land sold.	
						Description.	Number of field.
1	2	3	4			5	6
			RS.	A.	P.		

—	Particulars of Land sold—*cont.*					Amount realized by sale.			Name of the purchaser.	Date of sale.	Date on which sale certificate was issued.	Remarks.
	Extent.		Assessment.									
	7		8			9			10	11	12	13
	ACS.	CTS.	RS.	A.	P.	RS.	A.	P.				

N.B.—Columns 3, 4 and 12 will be blank in the case of property sold for causes other than arrears of revenue.

B.Ps., No. 3202, 22-12-82; No. 3909, 22-12-83.

FORM No. 10.

Section 39.—Proclamation of the purchase of Land.

It is hereby publicly notified for general information that A.B., —— of —— village in —— taluk of the —— district, has purchased on—th —— 19— at a public auction the under-mentioned lands sold for arrears of revenue due by ——, landholder in the under-mentioned village, and has paid the full purchase-money, viz., Rupees ——, and the lands have been registered in his name. [a] It is, therefore, declared that the said A.B. has succeeded to all the rights and property of the present registered holder in the said lands [a]:—

Village and taluk.	Description of land, whether nanja, punja, or garden.	Particulars of Field.			Estimated extent.		Assessment.			Remarks.
		No.	Letter.	Name.	ACS.	CTS.	RS.	A.	P.	

STATION——
Date——

(Signed) ——,
Collector.

N.B.—This proclamation should be published in the villages in which the land sold may be situated, in the taluk cutcherry, in the Collector's office and in the District Gazette.

B.Ps., No. 5613, 30–8–64; No. 420, 25–3–80. [a] B.P., No. 3909, 22–12–83.

FORM No. 11.

Sections 48 and 49.—Form of Warrant for Arrest in case of Wilful or Fraudulent non-payment of Arrears.

To ——

Whereas the sum of Rupees —— is due on account of public (*land*) revenue by —— of —— and whereas the amount realized by the public sale of the movable and immovable property of the said defaulter ($\frac{or}{and}$ *of* —— of —— *security for the said defaulter*) is insufficient to liquidate the amount of the said arrear with interest and charges to date, and whereas the undersigned has reason to believe that the said —— ($\frac{or}{and}$ —— *security for the said defaulter*) is wilfully withholding payment of the said arrears and charges (*or has been guilty of fraudulent conduct to evade payment of the said arrears and charges* you are hereby directed forthwith to arrest the said —— ($\frac{or}{and}$ —— *security for the said defaulter*), to convey him to the District Jail, and there to deliver him to the Jailor [a] to be detained for the period of two years unless sooner released by an order from this office [*or from the office of the Collector, if the warrant be issued by a Divisional officer*][a]. For so doing this shall be your warrant.

STATION——
Date——

(Signed) ——;
Collector of

L. S.

Schedule.

Name of the defaulter (*or surety or of both*).	Amount of revenue due.	Date on which the amount due became payable.

N.B.—This warrant should be delivered with the prisoner to the Jailor, who shall retain a copy of the warrant, and forthwith despatch the original to the officer in charge of the Jail.

B.P., No. 5613, 30-8-64. [a] B.P., No. 3162, 27-11-78.

Note.—These warrants should be served by taluk revenue peons.

G.O., No. 908, 3-5-65.

FORM No. 12.

Section 56.—Receipt.

Receipt granted to landholder ——— in acknowledgment of the sums paid by him on account of the revenue of the lands held by him in the village of ——— in ——— taluk of ——— district for Fasli ———.

Month and date.	By whom paid and for whom, if not by the pattadar.	For what fasli.	Items.	Amount.			Signatures of the monigar and karnam.
1	2	3	4	5			6
				RS.	A.	P.	

Form of village account, No. 18.

Order 45, para. 5.]

APPENDIX III.

Form of Notice for the Resale of Land.

It is hereby notified that the under-mentioned land bought in by Government at auction sale for arrears of revenue will be resold by public auction in the ____________ Tahsildar's office on the ____________ 19—. The sale will commence at 11 o'clock A.M., and will be continued on the subsequent days if the lands are not disposed of on that day, and they will be knocked down to the highest bidder.

2. The annual assessment on the several fields will generally be their upset price; but, if necessary, the Tahsildar will fix a lower figure.

3. Purchasers will be required to deposit 15 per cent. of the purchase-money at the time of sale, and the remainder within 30 days from the date of sale. In default thereof the money deposited will be forfeited.

4. When such deposit shall not be made nor the remaining purchase-money paid up, the land will be resold at the expense and risk of the first purchaser.

5. Persons bidding at the sale may be required to state whether they bid on their own account or as agents, and in the latter case to deposit a written authority signed by their principals; otherwise their bids may be rejected.

6. The sale will not be final until confirmed by the Collector or other officer empowered in that behalf, and a period of 30 days will be allowed between sale and confirmation to admit of parties aggrieved by any proceedings in connection with such sales presenting appeals. On confirmation of the sale, the land will be registered in the name of the purchaser, and a certificate of sale signed and sealed by the Collector or other officer empowered in that behalf will be granted to him on payment of the stamp duty thereon.

7. It is to be distinctly understood that Government is not responsible for any errors as to particulars of the land or its registered extent:—

Taluk.	Village.	Particulars of land, such as wet, dry, or garden; and description of buildings, if any.	Field.			Estimated extent.		Assessment.			Amount payable by the purchaser on account of the kists for the current fasli.
			Number.	Letter.	Name.						
						ACS.	CTS.	RS.	A.	P.	

B.P. No. 2947, 23-8-84.

(Signed) ____________,

Tahsildar.

Order 45, para. 5.]

APPENDIX IV.

*Form of Title-deed to be granted to **Purchaser** of Land resold under S.O., No. 45, **para.** 4.*

Whereas ——— has purchased at public auction [a] held under Standing Order No. 45 [a] the occupancy right in the land specified below, to be held on ryotwari tenure subject to an assessment of Rs. ————, and has paid into the treasury at ———— the sum of Rs. ————, being the purchase-money of the said land, I hereby, acting under the authority of the Governor in Council of Madras, confirm the said land to the said ———— ———— and heirs to be held by them as aforesaid subject to all the conditions and incidents of ryotwari tenure.

Specification of the Land.

District and Registration District.	Registration Sub-District.	Taluk and Village.	Field.			Extent.		Assessment.			[a] Date of sale. [a]	Date of payment.
			No.	Letter.	Name.							
						ACS.	CTS.	RS.	A.	P.		

(Signed) ————,
Collector.

B.P. No. 923 27-5-81. [a] B.P., No. 58, 23-1-88.

Order 46, para. 6.]

APPENDIX V.

Form of Register of Processes.

Process Register No. I.

Serial number	Number and name of village.	Number of defaulters.	Fasli to which the arrears relate.	Amount of arrears.			Amount of process-fees, if any.			Date of issue of notice No. I.	Name of person to whom the notice is entrusted.	Date fixed for the return of No. I and for receipt of No. II (for cases in which movable property is distrained).
1	2	3	4	5			6			7	8	9
				RS.	A.	P.	RS.	A.	P.			

Date of actual return of notice No. I.	Number of defaulters from whom collections have been made.		Amount of arrears paid without movable property being attached.						Amount of process-fees collected from defaulters in column 12.			Remarks.
	Before actual service.	After actual service.	By defaulters in column 11.			By defaulters in column 12.						
10	11	12	13			14			15			16
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	

Register of Processes.

Process Register No. II.

Serial number.	Number and name of village.	Patta number.	Name of defaulter.	Fasli to which the arrears relate.	Amount of arrears due.	Amount of process-fees, if any.	Date of receipt of notice No. II.	Date of issue of No. III.
1	2	3	4	5	6	7	8	9
					RS. A. P.	RS. A. P.		

Value of property distrained.	Name of person authorized to sell.	Date fixed for sale.	Arrears realized.			Process-fees collected.	Balance.	Remarks.
			Before the actual service of No. III.	Before the date fixed for sale.	At the sale.			
10	11	12	13	14	15	16	17	18
RS. A. P.			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

Register of Processes.

Process Register No. III.

Serial number.	Number and name of village.	Patta number.	Name of defaulter.	Fasli to which the arrears relate.	Amount of arrears due.	Amount of process-fees, if any.	Date of issue of notice No. IV.	Name of person entrusted to serve it.	Date fixed for return of No. IV.	Amount paid before the actual service of No. IV.		Date of receipt of No. IV.	Amount paid on receipt of No. IV but before issue of Nos. V and VII.	
										Arrears.	Process-fees.		Arrears.	Process-fees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					RS. A. P.	RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.

Balance for which Nos. V and VII were issued.	Date of issue of Nos V and VII.	Amount of arrears realized before the actual service of No. V.	Amount of process-fees collected.	Particulars of land attached.					
				Dry.			Wet.		
				Extent.	Assessment.	Estimated value.	Extent.	Assessment.	Estimated value.
16	17	18	19	20	21	22	23	24	25
RS. A P.		RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.

Register of Processes.

Process Register No. III—*cont.*

Serial number.	Number and name of village.	No. 5 notice.		Amount paid before the actual service of No. VII.		No. 7 notice.			
		Date when the attachment was proclaimed and notice affixed to some conspicuous part of the land.	Date and page of the village sheet in which the notice appears in the District Gazette.	Arrears.	Process-fees.	Date of affixture in the Taluk cutcherry.	Date of affixture in the nearest Police station.	Date of affixture on some conspicuous part of the land.	Date of affixture in the Collector's office.
		26	27	28	29	30	31	32	33
				RS. A. P.	RS. A. P.				

Name of person authorized to sell.	Date of sale.	Amount of arrears collected before the date fixed for sale.	Amount of process-fees realized before sale.	Amount of arrears realized by sale.	Amount of process-fees realized by sale.	Balance.	Date of re-sale, if any.	Amount realized by re-sale.	Remarks
34	35	36	37	38	39	40	41	42	43
		RS. A. P.	RS. A. P.	RS. A. P	RS. A. P.	RS. A. P.		RS. A. P.	

B.P., No. 556, 4-10-92.

Order 49.]

APPENDIX VI.

Form of Application for Grant of Rewards to Persons giving Information regarding Concealed Cultivation, &c.

Taluk.	Village.	Name and occupation of informer.	Name and occupation of accused.	When and by what Government servant the fraud was investigated.	Nature and amount of item in regard to which fraud has been committed.	Amount recovered.			Reward proposed.			Detailed Remarks.
						RS.	A.	P.	RS.	A.	P.	

Chapter III.

AGRICULTURAL ADVANCES.

50. Agricultural Advances—*General.*—The rules framed under the Land Improvement Loans Act XIX of 1883, and under the Agriculturists' Loans Act XII of 1884, are given in the appendix. Collectors will be careful to observe the rules and see that they are thoroughly understood by the ryots.

2. *Loans for the Reclamation of Waste Lands.*—In granting loans for the reclamation of waste lands or for the irrigation of land assessed as "unirrigated" Collectors will be careful to see that the terms on which the land is to be held in the former case and on which water is to be allowed in the latter case have been settled and duly recorded before the loan is granted, so as to obviate claims to exemption from charge under section 11, Act XIX of 1883.

B.P., No. 231, Sett., 23-3-92.

51. Advances for the purchase of Stallions.—The State will grant loans to local bodies and land-owners for the purchase of stallions for agricultural and breeding purposes. In cases where the stallions are required for agricultural operations, loans will be given under the Agriculturists' Loans Act. In the case of stallions required for breeding purposes, the loans cannot be granted under the Agriculturists' Loans Act, but the terms of the loan and the recovery of the advances will, as far as possible, be regulated by the rules framed under that Act. The previous sanction of the Board should be obtained in each case.

B.P., No. 739, Sett., 15-11-92.

Order 50, para. 1.]

APPENDIX.

Rules framed under Section 10 *of the Land Improvement Loans Act XIX of* 1883, *and Section* 4 *of the Agriculturists' Loans Act XII of* 1884.

I.—GENERAL RULES.

In exercise of the powers conferred by section 10 of the Land Improvement Loans Act, 1883 (XIX of 1883), and section 4 of the Agriculturists' Loans Act, 1884 (XII of 1884), and, with the previous sanction of His Excellency the Governor-General in Council, His Excellency the Governor in Council is pleased to make the following rules under the said Acts :—

Objects for which loans may be granted.

I. Loans of the amounts specified hereunder may be granted to owners and occupiers of land for the following objects :—

	Amount which may be granted.	
	Maximum.	Minimum.
(A) Under the Land Improvement Loans Act, *1883*,—for the construction or repair of wells, or tanks, the reclamation of waste or any other work by which the letting value of land for the purposes of agriculture will be permanently increased.	No limit.	Rs. 50.
(B) Under the Agriculturists' Loans Act, *1884*,—		
(i) for the purchase of seed-grain, ploughing cattle and stallions, or the rebuilding of houses destroyed by fire or flood	Rs. 1,000	No minimum.
(ii) for other agricultural objects, such as purchase of fodder for domestic and agricultural cattle ; erection of sugarcane mills, indigo vats and such like appliances for dealing with raw agricultural produce ; erection of double mhotes or other contrivances for raising water ; and the building of houses by cultivators in tracts newly made available [illegible] occupation and cultivation ..	,, 2,000	Do
[illegible] the relief of distress when the [illegible]istence of such distress has been [illegible]ecognized by the Local Govern-m[illegible] enable owners and occupiers of land and their dependants to subsist until the ripening [illegible] the next harvest	,, 200	Do.

Officers by whom loans may be granted, and the maximum amounts admissible.

II. Tahsildars (including Deputy Tahsildars in independent charge), Divisional officers and Collectors shall be competent to sanction loans not exceeding the sums specified below :—

	RS.
Tahsildars	250
Divisional officers	500
Collectors	1,000

Loans of sums exceeding Rs. 1,000 shall be sanctioned by the Board of Revenue, and of sums exceeding Rs. 5,000 by the Local Government.

EXPLANATION.—An officer is not precluded by this rule from granting several loans to the same individual, although the aggregate amount thereof may exceed the maximum prescribed. Such loans shall, however, be for distinct purposes and be covered by separate and independent security.

Rate of interest.

III. The rate of interest charged shall be 5 per cent. per annum, except on loans granted for the relief of distress under the Agriculturists' Loans Act, 1884, which shall be charged interest at 3 per cent., the Collector having the discretion to remit the charge in case of borrowers who are known to be poor.

The Local Government may, if it sees fit, grant loans in special cases at reduced interest or without interest.

IV. Interest shall accrue from the date of disbursement of the loan. If the loan is disbursed in instalments, interest on each instalment shall run from the date of the disbursement of such instalment.

Period allowed for repayment and method of recovery.

V. Loans shall be repayable by equal annual instalments discharging both principal and interest.

The time allowed for repayment of the loans and the amount of instalments shall be fixed by the Collector (or other officer granting the loan) with reference to the convenience of the borrower and the circumstances of the case, regard being had to the probable durability of the improvement proposed to be effected, and the value or sufficiency of the security tendered, but so as not to exceed the maximum limits specified below :—

(A) In the case of loans under the Land Improvement Loans Act, 1883,—

(i) for the construction or repair of wells,—30 years.

(ii) for other purposes—

if the loan does not exceed Rs. 500,—10 years.

if the loan exceeds Rs. 500 but does not exceed Rs. 1,000,—15 years.

if the loan exceeds Rs. 1,000,—20 years.

(B) For loans under the Agriculturists' Loans Act, 1884,—

(i) if for the purchase of seed,—1 year.

(ii) if for the relief of distress,—3 years.

(iii) if for any other purpose,—10 years.

The time for repayment specified above shall count from [illegible] of the payment of the loan, or where the loan is paid by instalments from the date of payment of the last instalment.

The time allowed for repayment is liable to revision under rule XXVI.

Provided that nothing in this rule shall be taken to preclude a borrower from discharging the loan at an earlier period by payment of a larger amount than the annual instalment. The excess so paid shall be credited at once in reduction of principal and the number of future instalments shall, if necessary, be decreased, but no alteration in the amount of subsequent instalments shall be allowed, nor shall postponement of payment of subsequent instalments be permitted.

VI. The date for payment of each annual instalment shall be fixed so as to coincide with the date of one of the land revenue kists of the district; but the first repayment of principal and interest shall not be demanded within less than twelve months and shall not be put off for more than twenty-four months from the date of disbursement of the first instalment of the loan. When commencement of repayment is thus postponed for more than twelve months, simple interest shall be realized in the interim as the kist date selected comes round. The first payment of interest will be for the broken period between the date of disbursement of the loan (or of each instalment thereof) and such kist date.

If in any special case the sanctioning authority considers that the work for which the loan is given is such that a longer time than twenty-four months must elapse before it begins to yield a return, a longer interval, not exceeding five years, may be allowed. In the case of loans granted by Tahsildars the sanction of their Divisional officers shall be obtained for such extension. In every case, however, the amount of the annual instalment shall be fixed so as to repay the whole loan with interest within the maximum period from the date of disbursement of the last instalment of the loan shown in Rule V.

VII. Repayment may be made either at the treasury of the taluk or to the village officers of the village in which the land to be improved is situated. The Collector may, if he sees fit, authorize repayment at any other Government treasury.

VIII. Interest at 6½ per cent. will be charged on all instalments of interest or of principal and interest overdue.

In calculating interest under this rule a broken period of a month shall be taken as half month or one month according as it is less or not less than fifteen days and a rupee may be taken as half a rupee or one rupee according as it is less or not less than 8 annas.

Postponement of repayment and remissions.

IX. The repayment of the annual instalment may be suspended by the Collector on proof of failure of the crops of the borrower or other exceptional calamity. The Collector shall report all such cases to the Board of Revenue which will pass such orders thereon as it may deem proper.

The suspended instalment shall be collected in the year following the termination of the period of suspension, with the instalment, if any, payable for that year, and in no case shall the maximum period fixed for the repayment of instalments be exceeded. Simple interest at 5 per cent. per annum shall be charged on all suspended instalments of principal and interest up to the date of collection.

X. In the case of loans granted for the construction or repair of wells, if the borrower fails to strike water, or if the well runs dry or otherwise becomes useless from causes beyond the borrower's control, the Board may, upon a full report of all the circumstances of the case being submitted to it through the Collector, [a] sanction the recovery of the loan in such instalments as it thinks fit, interest at the rate at which the loan was sanction being charged from the expiration of the period allowed for the construction or repair of the well [a], or remit the whole or a portion of the unpaid balance of the loan.

G.O., No. 775, 15-11-99.

XI. No loan shall be granted unless the value of the security offered exceeds by at least one-fourth the amount of the loan applied for.

Security.

The nature of the security to be required shall be as follows :—

(A) Under the Land Improvement Loans Act, 1883.—The land to be improved which must include the site of the work to be constructed.

If the value of the applicant's interest in the land to be improved does not exceed by one-fourth the amount of the loan applied for, collateral security shall be required.

Collateral security shall consist—

(i) of other lands belonging to the applicant ; or

(ii) of land belonging to other persons who are willing to become his sureties ; or

(iii) of both.

(B) Under the Agriculturists' Loans Act, 1884.—The lands belonging to the applicant.

If the value of the applicant's interest in the land does not exceed by one-fourth the amount of the loan applied for, collateral security shall be required. Collateral security shall consist of immovable property, except in the case of loans repayable within two years or of those granted for the relief of distress, for which personal security may be accepted.

When a loan permissible under either of the Acts is applied for by the members of a village community or by a group of cultivators on their joint personal security, the Collector may, at his discretion, advance on such security an amount not exceeding five times the annual assessment of the land registered in the names of the applicants.

Loans may also be granted under the Agriculturists' Loans Act to tenants on their own responsibility, provided they possess an adequate saleable interest in the land they lease sufficient to meet the requirements of this rule.

XII. If at any time the Collector or other officer granting the loan is satisfied that any person who has received a loan has failed to perform any of the conditions on which it was made, he may, after recording in writing the grounds for his decision, and subject to the control of the Board of Revenue, proceed to recover forthwith from such person or from any surety of such person the entire unpaid balance of the loan, together with any interest payable thereon and costs, as arrears of land revenue.

Provided that such officer may at his discretion so recover any sum less than the whole balance of the loan without prejudice to his right to recover the remainder of such balance at any subsequent time.

XIII. An application for a loan may be made, orally or in writing, to any Revenue officer of a grade not lower than that of Revenue Inspector. If written, it shall be in Form No. I hereto annexed (printed copies of which can be obtained at all cutcherries and from Revenue Inspectors free of cost), or in some similar form, and may be presented in person or sent by post. If an oral application is made, the officer to whom it is preferred shall cause it to be recorded in the prescribed form and signed by the applicant.

Mode of application.

XIV. No loan shall be granted without a local enquiry. On receipt of an application, a Revenue Inspector or higher officer shall notify and publish in the village by tom-tom that he intends to hold the enquiry, and shall as soon as possible thereafter inspect the land and make summary inquiry in the village as to the correctness of the entries in the application, submitting a report in Form No. 6 hereto annexed or in some similar form. When the amount applied for exceeds Rs. 500, the local inquiry shall be conducted by an officer of not lower rank than that of Deputy Tahsildar.

Local enquiry to be made in all cases.

XV. The personal attendance of the applicant is not necessary, but he may be required, by notice in Form No. 4 hereto annexed or in some similar form, at any time to appear, in person or by duly authorized agent at his option, and in case of default the application may be rejected.

XVI. Attention shall be particularly directed to ascertaining the *bona fides* and the solvency of the applicant and the sufficiency of the security offered. Careful enquiry shall be made regarding the rights of the applicant in the lands to be improved, and the lands (if any) offered as collateral security, in view to ensuring that the applicant is the real owner, and that the land is free from encumbrances or is not burdened with arrears of land revenue or is not already hypothecated to Government for a loan previously obtained. A reference shall be made to the Registration Department, in Form No. 7 hereto annexed or in some similar form, for an encumbrance certificate. Similar enquiry shall be made in the case of lands offered by sureties as collateral security, care being taken to see that the surety is not only the registered holder, but the real owner of the land, and that, if he has a divided interest in the land, it is not charged beyond the extent of his own individual interest therein except with the written consent of the joint owners.

XVII. Applications from mortgagees, though in possession, for loans for the improvement of land, shall not ordinarily be complied with.

XVIII. When the applicant for a loan is a tenant and proposes to furnish, as security for the loan, any interest alleged to be transferable, which he claims to possess in the land to be improved, or any other adequate security, the Collector or other officer granting the loan shall serve a special notice of the application, in Form No. 3 hereto annexed or in some similar form, on the landlord personally; or, if service on him personally cannot be effected, a copy of the notice shall be affixed to some conspicuous place in the office of the Collector or other officer as aforesaid and on the house in which the landlord resides; or, if he does not reside in the district in which the application is made, or, if his residence is not known, the notice shall be served on the person who acts as the local agent for the landlord in respect of the said land. A copy of the notice shall also be affixed on the land and at the village chavadi.

XIX. No such notice shall be deemed to have been served, unless the service is acknowledged by the landlord or his agent, or the fact of its having been duly made is otherwise established to the satisfaction of the Collector or other officer granting the loan. In any case in which the ownership of the land vests in more than one person, and any shareholder therein, or other person, acts as a manager on behalf of the shareholders, service on the manager shall be deemed to be service on each of the shareholders.

XX. Every such notice shall specify the sum applied for, the nature of the improvement to be made, and the nature of the security proposed for the loan, and shall inform the landlord that, if he desires to make any objections to the loan, he must, within one month after service of notice, signify them in writing to the Collector or other officer granting the loan.

XXI. If the landlord, or his local agent or manager, does not so signify his objections, or if the Collector, or other officer granting the loan, after considering such objections, is of opinion that the applicant has a transferable interest in the land specified in his application and that the value of such interest, either singly or taken jointly with other security furnished by him, is sufficient for the loan, he may either sanction it or forward the records of the case for the sanction of the Board or the Local Government, as the case may be.

If the applicant has no such transferable interest and there is no common understanding as to whether the tenant or the landlord is to have the right

of making the improvement, the loan shall be refused unless the landlord consents to the grant thereof.

XXII. When the work to be undertaken will cost more than Rs. 5,000 and is one requiring professional skill, the applicant may be required to submit to the officer making the local enquiry an accurate plan, specification and estimate for the work. If the applicant is unable to furnish such plan, specification and estimate, the Collector may cause them to be prepared on behalf of the applicant, first requiring him to deposit such sum of money as may, in the opinion of the Collector, be sufficient to cover the cost, or, if he thinks fit, calling upon him to give security for the repayment of the same.

Issue of loan order.

XXIII. If, after local enquiry and such further investigation as may be deemed necessary, the Collector, or other officer granting the loan, is satisfied that the loan may be granted, he shall record a decision to the effect that the loan asked for, or a less sum, may be given and shall then at once issue an order granting the loan. In the case of loans exceeding Rs. 1,000 the loan order will be issued by the Collector after obtaining the sanction of the Board or the Government, as the case may be, under Rule II.

XXIV. An order granting a loan shall be in Form No. 8 hereto annexed and shall be signed by the applicant in token that he understands and agrees to the conditions contained therein. The security bond to be taken when collateral security is offered shall be in one or other of Forms Nos. 9 and 10 hereto annexed or in some similar form.

An order rejecting an application for a loan shall be intimated to the applicant by a notice in Form No. 5 hereto annexed or in some similar form.

Disbursement of loans.

XXV. Loans shall ordinarily be advanced in two instalments. Loans for the relief of distress shall be disbursed monthly or once every two months.

Inspection of works.

XXVI. The Collector of the district may make provision for the proper inspection of works in course of construction for which loans have been made, and for ascertaining and securing that such loans are duly applied to the purpose for which they are made.

All works for which loans are made by instalments shall be inspected and reported upon before each instalment subsequent to the first is paid.

All works shall be inspected and reported on as soon as possible after the date fixed for their completion in the order granting the loan.

If it should then be found that the work has not been carried out in substantial conformity with the proposals made, the officer granting the loan may either require immediate repayment of the whole amount advanced with interest at 5 per cent. and costs, if any, or alter the instalment, fixed under Rule V, so as to ensure repayment of the loan within the period for which the improvement is likely to last. In such case the original loan order shall be cancelled and a fresh loan order issued, the former being recovered from the borrower, if possible.

XXVII. Every Tahsildar shall keep a register of loans and repayments relating to his taluk in Form No. 2 hereto annexed or in some similar form, and such other accounts and statements as may, from time to time, be prescribed by the Board.

FORMS.

No. 1.—Form of Application for Loans under the Land Improvement / Agriculturists' Loans Act.

1. Name, father's name and residence of applicant.
2. Amount of loan required.
3. Object for which the loan is required.

Particulars of the land to be benefited.			The nature and extent of the applicant's right in the land and whether he is the registered holder and whether the land is in his enjoyment.	Rights of other in the land.		Security offered.							Name of the person who agrees to offer the land as security and the nature of his right in it.	Whether any arrears are due on land to be benefited or offered as security.	Proposed time of repayment.	Remarks.
						If personal	If land				Other immovable property.					
Village survey number and letter, wet or dry.	Extent.	Assessment.		Name.	Nature and extent of right, whether as co-sharer, mortgagee, &c.	Name, father's name and residence of the surety.	Survey number.	Extent.	Assessment.	In whose name registered.	Extent.	Description.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	ACS.	RS.						ACS.	RS.		ACS.					

Note.—(1) Columns 1 to 6 should be left blank in the case of loans under the Agriculturists' Loans Act and column 7 in the case of loans under the Land Improvement Loans Act.

(2) Full information as to applicant's right to improve the land should be entered in column 4, and as to the right of the party who consents to give other lands as security in column 14.

(3) In column 16 should be entered the number of years from the date of payment of the loan within which the applicant proposes to re-pay the loan. This will not prevent his discharging the loan sooner if he chooses.

(4) The State will grant loans of money to owners and occupiers of land (A) under the Land Improvement Loans Act, for the construction or repair of wells or tanks, the reclamation of waste or any other work by which the letting value of land for purposes of agriculture will be permanently increased, (B) under the Agriculturists' Loans Act, for the purchase of seed-grain, ploughing cattle and stallions, rebuilding houses destroyed by fire or flood, building houses by cultivators in tracts made available for occupation and cultivation, for other agricultural objects such as purchase of fodder for domestic and agricultural cattle, erection of sugarcane mills, indigo vats and such like appliances for dealing with raw agricultural produce, erection of double mhotes or other contrivances for raising water, and for the relief of distress when the existence of such distress has been recognized by the Local Government to enable owners and occupiers of land and their dependants to subsist until the ripening of the next harvest.

(5) Loans under the Land Improvement Loans Act are subject to no maximum, but the minimum limit will be Rs. 50; loans under the Agriculturists' Loans Act are subject to a maximum of Rs. 200 for loans granted for the relief of distress; of Rs. 1,000 for loans for the purchase of seed-grain, ploughing cattle or stallions and for rebuilding houses destroyed by fire or flood; and of Rs. 2,000 for loans for other agricultural objects. There is no minimum limit as regards loans under this Act.

(6) Application for loan may be presented in person or sent by post or otherwise to any Revenue officer of a grade not lower than Revenue Inspector. It may also be made orally. The application will be free of stamp duty.

(7) The rate of interest charged shall be 5 per cent. per annum, except on loans granted for the relief of distress under the Agriculturists' Loans Act which shall be charged interest at 3 per cent., the Collector being granted discretion to remit the charge in the case of borrowers who are known to be poor.

(8) The loan may be discharged by annual instalments regulated so as to repay both principal and interest within the time allowed.

(9) Time allowed for repayment will be liable to be shortened if the work on completion be found not sufficiently durable.

(10) If the grantee of the loan misappropriates the whole or any portion of the loan or otherwise fails in any of the conditions of the grant, the whole unpaid balance of the loan with interest and costs will be liable to summary recovery.

No. 2.—Register of Applications for Loans

Taluk of ______________ District

Serial number of application.	Date of receipt of application in the taluk.	If application is received through other officers.		Name, father's name, and residence of applicant.	Name of village in which the loan is to be utilized.	Amount of loan required.		
		Officer from whom received.	Number and date of reference.					
1	2	3	4	5	6	7		
						RS.	A.	P.

UNDER THE LAND IMPROVEMENT / AGRICULTURISTS' LOANS ACT.

of ____________ for the fasli year————

Purposes for which required.	References.			Whether loan sanctioned or refused. (If refused, brief reasons for refusal.) Number and date of disposal.	Amount sanctioned, number and date of loan order, as per register of repayment.	Remarks.
	To whom.	Date of reference.	Date of receipt of reply.			
8	9	10	11	12	13	14

Index to application Register under

Note.—Cases disposed of should be denoted by enclosing the number by a circle thus

(19)

No.	Names of villages in alphabetical order.		Numbers of cases in the Application Register.		Total in each village.
1	2		3		4

Note.—This register should be kept in two sections (but in the same bound volume) one for each Act.

No. 3.—Land Improvement Loans Act XIX of 1883 or the Agriculturists' Loans Act XII of 1884.

Notice to Landlords under Rule XVIII.

Name

Son of

Residing at

You are hereby informed that______(name) son of______ residing at______and reported to be your tenant having a transferable interest in the lands described below has put in an application for a loan of Rs.______from Government for the purpose of ______ ______and has offered his interest in the said lands as security for the same, and that if you desire to make any objections to the loan you must do so in writing to the undersigned within one month from the date of service of this notice, failing which the loan will be made to the said ______ ______on the security offered.

Village.	Number and name of the land.	Dry or wet.	Extent.		Assessment.			Remarks.
			ACS.	CTS.	RS.	A.	P.	

Camp ______

Date ______

Tahsildar.

Note.—The person entrusted to serve this notice should deliver a copy to the landlord, and where there are more shareholders than one, to any shareholder. If service

in this way cannot be effected, a copy of the notice shall be affixed to some conspicuous place in the Collector's office and on the house in which the landlord resides. If he does not reside in the village, or if his residence is not known, the notice shall be served on the person who acts as local agent for the landlord in respect of the said lands. A copy of the notice shall also be affixed on the land and at the village chavadi.

No. 4.—Notice to Applicant under the Land Improvement Loans Act or the Agriculturists' Loans Act.

To __________ son of __________ residing at __________ hamlet of __________ village.

Whereas you are required to appear personally or by agent to give the following information regarding your application for a loan of Rs. ________ [here enter particulars] *or* to execute the necessary documents and receive payment of the loan applied for, you should appear before the ________ on ________ date at ________.

If you fail to appear, your application will be rejected.

Camp ________

Date ________ *Tahsildar.*

Note.—This notice should be sent in duplicate; one copy should be delivered to the applicant or to some adult male member of his family at his usual place of abode, or to his authorized agent, and the other should be returned to the Tahsildar with the signature of the applicant or his agent. If service cannot be made, the notice must be returned with a note to this effect giving the reasons for failure. Wherever convenient, this notice may also be sent to the party by post.

No. 5.—Land Improvement Loans Act XIX of 1883 and Agriculturists' Loans Act XII of 1884.

Notice to applicant intimating the rejection of his application.

Application No. ________ of ________ on the file of the Tahsildar of ________ Taluk ________ District. (Name) ________ of village ________ is hereby informed that his application for a loan of Rs. ________ under the Land Improvement Loans Act or under the Agriculturists' Loans Act has been rejected for [state here briefly the grounds of rejection].

Vide this office order, dated ________ on application No.

Station ________

Date ________ *Tahsildar.*

Note.—This notice should be prepared in duplicate, and one copy delivered to the party, or if he could not be found, it should be left for him with some adult male member of his family residing with him or with the headman of the village in which he lives. The other copy should be returned to the Tahsildar with the certificate under the hand of the server as to the mode in which the service was effected. Wherever convenient, this notice may also be sent to the party by post.

No. 6.—Report of the officer conducting local inquiry.

Whether the application is under the Land Improvement or under the Agriculturists' Loans Act.

1. Serial number of application.

2. (i) Name and village of applicant.

(ii) Amount of loan applied for.

3. (i) Village, survey number, description (dry or wet), area, assessment of land to be improved.

(ii) Purpose for which loan is sought.

4. (i) Is the applicant the sole owner of the land or does he own it in common with any others? and if the latter, is he the managing member of the family?

(ii) If the applicant is a joint pattadar, have the other joint holders consented to the proposed improvement in writing? What is the extent of the applicant's interest in the joint holding, and whether they consent to have the applicant's share sub-divided?

(iii) If the applicant is a tenant, does he possess any, and if so what, transferable interest in the land, and has notice under rule 18 been served on the landlord, and has he given his consent in writing under the attestation of two witnesses?

(iv) If the application has been made on behalf of a minor, is the application signed by his legally constituted guardian? The same particulars as to the extent and nature of the minor's interest in the land as under 3 (i) should be added here.

(v) If the applicant is a Hindu widow, do her reversionary heirs consent to the improvement?

5. Is the application *bonâ fide* and is the applicant solvent?

6. Is he in arrears to Government for land revenue or for any instalment of a loan previously obtained?

7. Security—

(*a*) If it is the land to be benefited—

(i) Does the site of the proposed improvement lie in the land to be improved?

(ii) The present value of the applicant's interest in it with grounds for the valuation.

(iii) Are there any pre-existing encumbrances? What are the names of the mortgagees and the amounts of their claims?

(*b*) If personal—

(i) Names, status and solvency of sureties

(ii) Amount agreed to be secured.

(*c*) If lands other than the land to be benefited—

(i) Survey number, description, extent and assessment of the land and the estimated present value of the applicant's or the surety's interest with grounds for the valuation.

(ii) Whether the lands are registered in the name of the applicant or the surety and whether they are in his possession and free from encumbrances, and the nature and extent of their interest in the land.

(iii) If the land is already encumbered who are the mortgagees and what are the amounts? Does the excess of the value of the land over the amount of encumbrances cover the amount of advances to be made?

(*d*) If property other than land—

Its description, situation and value with portions of building, well, trees, &c., the nature and extent of pre-existing encumbrances, if any.

Note.—Distinction should be made between land offered as security belonging to the applicant and that belonging to the sureties in case where sureties offer collateral security. If the land forms portion of a field it should be sub-divided. (Board's Proceedings, No. 148, dated 22nd April 1893.)

8. Objection of third parties, if any, to the proposed improvement.

9. Date on which the improvement is expected to begin to yield profit.

10. Recommendations of inspecting officer and the amount of loan recommended.

Result of verification of the lands offered as security in the Registration and Revenue offices of the taluk.

Decision of the officer competent to sanction the loan. (If the Tahsildar is not the competent officer, his recommendations.)

Tahsildar.

No. 6.

Land Improvement Loans Act.
Agriculturists' Loans Act.

Loan Application.

No.________

Village____________________

From

To

No

Dated

Submitting report of inquiry.

No. 7.—REFERENCE TO REGISTRATION DEPARTMENT FOR ENCUMBRANCE CERTIFICATE.

No.______

Dated______

To

The Sub-Registrar of ______

Name of applicant ______

Amount of loan required ______

Particulars of land for which encumbrance certificate is required.

Name of village.	Wet or dry.	Survey number and letter.	Extent.		Assessment.			Corresponding paimash numbers.
			ACS.	CTS.	RS.	A.	P.	

Remarks—

Tahsildar.

No. 7.—REFERENCE TO REGISTRATION DEPARTMENT FOR ENCUMBRANCE CERTIFICATE.

No.______

From

______ Taluk office.

The Tahsildar of

Dated ______

______ Taluk.

To

The Sub-Registrar of ______

SIR,

As the undermentioned ryot has applied for a loan of Rs.______ from Government under ______, I have the honour to request you to be good enough to cause the necessary search to be made for encumbrances on the lands noted below and to furnish me with an encumbrance certificate at an early date.

Number and name of village.	Name of applicant.	Particulars of land offered as security.									Remarks.
		Wet or dry.	Survey.		Extent.		Assessment.			Corresponding paimash numbers.	
			Number.	Letter.							
					ACS.	C.	RS.	A.	P.		

I have the honour to be,

Sir,

Your most obedient servant,

Tahsildar.

From

The Tahsildar of

____________ Taluk.

To

The Sub-Registrar of

Dated

No.

Subject.

Requesting encumbrance certificate for the lands mentioned within.

No. 8.—ORDER GRANTING A LOAN UNDER THE $\frac{\text{LAND IMPROVEMENT LOANS ACT}}{\text{AGRICULTURISTS' LOANS ACT}}$

No. of

1. The sum of Rs. is granted to , caste , calling , son of , residing at , (with the consent of , the record of which is hereto annexed *) as a loan under the $\frac{\text{Land Improvement Loans Act, 1883,}}{\text{Agriculturists' Loans Act, 1884,}}$ for the purpose of † for the benefit of ‡ subject to the following conditions.

2. The conditions referred to are as follows :—

(*a*) (i) That the amount of this loan shall be paid to the aforesaid (name of the borrower) in instalments on the execution of the necessary security bonds, the first on the production of this order at (here enter place at which this order is to be presented for payment), and the second on proof that the first instalment has been properly utilized.

(ii) That if the first instalment has not been utilized within the period of (here enter period allowed for the first instalment) ; or

(iii) If it shall be proved to the satisfaction of the Collector that any portion of the loan has been misapplied to any other purpose than that above specified or that the whole amount of the loan has not been fully applied to the purpose for which it was granted within the period of (here enter period allowed for utilization of full amount of the loan), the whole unpaid balance of the loan or such portion of it as the Collector may determine with interest at 6¼ per cent. and costs, if any, shall be deemed to at once become due.

(iv) If, however, the work should fail altogether owing to causes over which the borrower has no control, the case shall be reported for the orders of the Board of Revenue as to whether repayment in whole or in part shall be required.

(*b*) (i) That the loan § with interest thereon at ‖ per cent. shall be repaid by equal annual instalments of Rs. each, falling due with the kist of the revenue year, commencing with fasli 13 and ending with fasli 13 . (Simple interest on the amount advanced must be paid on such kist date in fasli and fasli .) ¶ It shall be open to the Collector or the officer granting the loan to reduce the number of instalments and to increase the amount of the annual payment so as to recover the loan within a shorter period than herein allowed if he finds the work after completion not sufficiently durable to last for the period originally mentioned in the loan order.

(ii) Such annual payment shall be made to the village officers or to the Tahsildar and is in addition to the land assessment. But ** the land assessment will not be enhanced at any future revision of assessment in consequence of the increased value derived from the improvement.

(iii) If default in the payment of annual instalment on account of the loan occurs and recovery cannot otherwise be made, the entire unpaid balance of the loan or such portion of it as the Collector may determine shall be deemed to at once become due and the whole of the land specified

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* To be inserted when the loan is being granted with the consent of the person having the right to make the improvement to a person not having that right.

† Here describe the work to be carried out.

‡ Here describe the lands to be benefited.

§ To be omitted when the loan is granted free of interest.

‖ Here enter the rate of interest which is ordinarily 3 per cent. in the case of loans granted for the relief of distress and 5 per cent. in all other cases.

¶ To be used when commencement of re-payment is postponed for more than 12 months under rule VI.

** To be used only in the case of loans under the Land Improvement Loans Act.

under condition (*c*) or such portion of it as the Collector may deem necessary, shall be sold for the recovery of the amount, with interest thereon and expenses of sale, if any.

(*c*) * That for the re-payment of the loan with interest and costs, if any, due on the same, the immovable property specified below is [in addition to the land for the benefit of which the loan is granted], † hypothecated as collateral security to Government.

Collector.

I have understood and agreed to the aforesaid terms and conditions.

[Signature of borrower.]

[REVERSE.]

Recoveries.

Sum to be repaid.		Distribution of the fixed instalment between interest and principal.		Sums repaid.			Balance due.			
					Credited to					
Fasli.	Amount.	Interest at per cent. from the date of loan to date of first instalment, and in subsequent years for one year, on the amount shown in column 2.	Principal.	Amount paid in the year.	Interest.	Principal.	Interest (*i.e.*, columns 3 and 4 *minus* column 5).	Principal (*i.e.*, difference of column 2 and column 7).	Initials of the Tahsildar.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

* *Note.*—All immovable property hypothecated as collateral security, whether by the borrower himself or oy a surety or sureties, should be specified in the margin of his clause (c) of the order granting the loan, and should, as well as the land to be improved, be described, as nearly as may be, in the manner prescribed in section 21 of the Indian Registration Act, 1877.

If the loan is granted for the relief of distress, *substitute* in condition (*a*) (i) after the words "bonds" "monthly or once every two months" and *omit* the words "the first" and the words "and the second" to the end of the clause.

† The words in brackets to be omitted in case of loans under the Agriculturists Loans Act.

No. 9.—LAND IMPROVEMENT LOANS ACT XIX OF 1883 OR AGRICULTURISTS' LOANS ACT XII OF 1884. [SECURITY BOND TO BE USED WHEN IMMOVABLE PROPERTY IS MORTGAGED AS SECURITY.]

WHEREAS $\frac{\text{have}}{\text{has}}$ received from the Collector of an order under the $\frac{\text{Land Improvement Loans Act XIX of 1883,}}{\text{Agriculturists' Loans Act XII of 1884,}}$ in virtue of which $\frac{\text{I am}}{\text{he is}}$ entitled to receive the aggregate sum of Rs. as a loan from the Government for the purpose of (here describe the work to be carried out) for the benefit of (here describe the land to be benefited); and whereas security for the due application of the loan and for the punctual re-payment of the same according to the terms of the order is demanded from $\frac{\text{me}}{\text{him}}$ $\frac{\text{I}}{\text{we}}$ the said mortgage to Government the immovable property mentioned in the schedule below as security, and agree that if $\frac{\text{I fail}}{\text{he fails}}$ to comply with the terms on which the loan has been granted either by mis-applying the same or by failing to repay any instalment of the said loan, or any interest chargeable thereon, or costs, if any, incurred in the making thereof, on the date on which it may become due, it shall be lawful for the Collector to recover from the said property such sum as may be necessary to make good the amount, which, in consequence of $\frac{\text{my}}{\text{his}}$ default, may be due from me (or him).

Note.—Particulars of caste, calling, father's name and residence of borrower should invariably be noted in the margin of the bond and similar particulars should invariably be added to the signature of the surety signing the bond.

Schedule.

			If the property is house property.				If cultivable land.			
Registration district.	Registration sub-district.	Village.	Boundaries of the property.	Description and value of buildings and how long likely to last.	Extent of building site and of vacant ground or compound.	Trees, wells, &c.	Survey number.	Wet or dry.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11

Witness [Signature of $\frac{\text{borrower}}{\text{surety}}$.]

(1) son of village of

(2) son of village of

No. 10.—AGRICULTURISTS' LOANS ACT XII OF 1884. [SECURITY BOND TO BE USED WHEN PERSONAL SECURITY IS TAKEN.]

WHEREAS of caste calling , son of , residing at , has on received from the Collector of an order under the Agriculturists' Loans Act, 1884, in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from the Government for (*here state the object of the loan*), I (name) (caste) (calling) , son of , residing at , do hereby agree that if the said shall fail to comply with the terms on which the loan has been granted either by misapplying the same or failing to repay any instalment of the said loan on or before the date on which it may become due, I shall be liable to Government for such sum not exceeding the aggregate sum of Rs. as may be necessary to make good the amount which, in consequence of his default, he may have become liable to pay.

[Signature of surety.]

G.Os., No. 883, 22–10–97; No. 218, 23–4–98; No. 565, 3–10–98; No. 38, 12–1–99.

II.—SUBSIDIARY INSTRUCTIONS.

The Board of Revenue will inform Collectors what amounts will be placed at their disposal for loans under each of the Loans Acts for each financial year. Collectors will, at their discretion, distribute the amounts among the several taluks of their districts and will have the power of transferring sums assigned by them from one taluk to another. In making the distribution Collectors should specify how much of the allotment under the Land Improvement Loans Act should be granted for the sinking and repairing of wells and how much for other purposes, and care should be taken that the money is not expended in tracts which are already generally secure against drought, and that it is used where works of improvement, especially wells, are most needed as protectives against famine. The expenditure in the whole district must be kept within the amount allotted. If an additional grant be required it should be at once applied for, and where any portion of the allotment made for any district is not likely to be spent within the year, the amount that can be spared should be reported to the Board in sufficient time to admit of its being made available for expenditure in some other districts.

2. A small stock of forms of applications in vernacular may be supplied to the karnam of each village so as to be always readily available for issue to ryots wishing to apply for loans.

3. Where the proposed loan exceeds Rs. 5,000, the Collector of the district shall obtain from the Executive Engineer an opinion as to the feasibility, probable cost and merits generally of the proposed work from a professional point of view. In other cases, it shall be open to the officer dealing with the application to call for professional opinion through the proper channel should necessity appear.

4. Where the officer dealing with an application falling under the last sentence of Rule II and Rule XXIII is not the Collector of the district, the records of the case should be forwarded to the Collector who will submit them to the Board of Revenue with his own recommendation.

5. In cases of default of payment of the annual charge, it may not be necessary, in the first instance, to proceed against the land improved or the security tendered. The personal property of the defaulter may, at the

discretion of the Tahsildar, be proceeded against before proceeding against the land. It must be borne in mind that the sale of land will not affect the interests of other persons than the borrower himself and of the mortgagee of those interests.

6. Where the applicant's interest in the land to be improved forms the security, it is the value in its unimproved state that should be taken for purposes of Rule XI, and it should be particularly borne in mind that in all such cases the work of improvement proposed to be constructed should always be within the limits of the land concerned.

7. Though the law sufficiently secures the interest of Government as against existing mortgagees on the land to be improved, still it seems expedient to respect such mortgagees as far as possible, and no loan in such cases should be granted without the permission of the Collector of the district. When the applicant is a Hindu female the consent of her reversionary heirs should be obtained. Loans may be granted for the improvement of the lands belonging to minors, provided that the applicant is the legally constituted guardian of the minor and that the loan is *boná fide* asked for in the minor's interests. Application by the managing member of an undivided Hindu family may be accepted, provided that the money is required for the improvement of lands forming the family property. In cases of these kinds the loan should be paid in as many instalments as possible, and care should be taken to ascertain that the previous payments have all been properly applied before paying any subsequent instalment.

8. In the case of joint holdings no loans should be granted except on the following conditions:—

(*a*) Where the right of each pattadar is only to a share in the produce, the application for loan should be made by all the joint pattadars.

(*b*) Where the right of each pattadar is to a definable portion of the joint holding, the applicant should be required to get his portion sub-divided and separately registered.

(*c*) Where the conditions specified in (*a*) and (*b*) are not fulfilled, the applicant should be required to furnish collateral security which is itself sufficient for the loan applied for.

9. When the collateral security offered consists of immovable property an encumbrance certificate should always be obtained from the Sub-Registrar concerned. The search fees payable to Government in all cases where the amount of loan does not exceed Rs. 750 should be borne by Government.

10. In granting loans for the reclamation of waste lands or for the irrigation of land assessed at unirrigated rates, the Collector will be careful to see that the terms on which the land is to be held in the former case and the terms on which water is allowed to be taken in the latter case are settled and duly recorded before the loan is granted so as to obviate claims to exemption from charge under section 11, Act XIX of 1883.

11. In cases where an additional loan is required for completing the same work, the second application should be treated as part of one continuous transaction and disposed of by the officer competent to sanction the loan with reference to the aggregate amount.

12. Though Rules XVIII to XXI admit of loans being granted to tenants of inam and proprietary villages, it seems desirable for the present to apply the bulk of the annual allotments to Government villages and to restrict the grant of loans to tenants only to cases in which the landlord consents to the grant of the loan.

13. All orders issued granting loans shall be kept in bound volumes in the taluk cutcherry; they shall bear a serial number, a separate series being

maintained by each officer authorized to grant loans and shall be in the form No. 8 appended to the rules.

14. While in progress, works for which loans have been granted under the Land Improvement Loans Act should be inspected as often as possible by Revenue Inspectors, Tahsildars and Divisional officers and all cases of undue delay or neglect or probable misappropriation of loans should be promptly noticed. As a rule all loans must be granted in two instalments, and before the second instalment is paid the granting officer must satisfy himself that work to the value of the first instalment has been executed. It shall be the duty of officers issuing orders granting loans to arrange for the inspection of every work in progress by a competent and trustworthy subordinate. If a work is one requiring professional skill, the inspection should be made by an officer of the Public Works Department. Under Rule XXVI all works must be inspected and reported on as soon as possible after the date fixed for their completion in the order granting the loan and a full report made to the officer who granted the loan, showing whether the work has been executed in substantial conformity with the proposals made and for what time the work is likely to endure. An annual report should be submitted to the Collector of the district by each officer empowered to grant loans, showing all cases in which the periods originally allowed in the order may, after completion of the work, be shortened.

15. Divisional officers must make it a rule, when visiting their several taluks, to examine the records of all loan cases in the taluk offices and to report the result to the Collector.

16. Tahsildars are empowered to draw in advance on their own receipts such portion of the amount sanctioned for loans under the Land Improvement and Agriculturists' Loans Acts as may be required for payments to ryots during their tour. The ryots' receipts should be submitted to the Accountant-General's office with the vouchers sent in support of the debits in the treasury accounts.

[*N.B.*—Further instructions are contained in B.P., No. 155, Settlement, dated 23rd April 1898.]

Annuity Table for use in calculating Payments by Annuities for Loans under the Land Improvement Loans Act.

Years.	5 per cent.			Years.	5 per cent.			Years.	5 per cent.		
	R^n (1)	A_n (2)	I_n (3)		R^n (1)	A_n (2)	I_n (3)		R^n (1)	A_n (2)	I_n (3)
1	1·0500	1·000	105·000	13	1·8856	17·712	10·646	25	3·3863	47·726	7·095
2	1·1025	2·050	53·781	14	1·9800	19·600	10·102	26	3·5557	51·114	6·956
3	1·1577	3·161	36·631	15	2·0789	21·578	9·634	27	3·7335	54·670	6·829
4	1·2155	4·310	28·202	16	2·1829	23·658	9·227	28	3·9201	58·402	6·712
5	1·2763	5·526	23·096	17	2·2920	25·840	8·870	29	4·1161	62·322	6·605
6	1·3401	6·802	19·701	18	2·4066	28·132	8·555	30	4·3200	66·400	6·506
7	1·4071	8·142	17·282	19	2·5270	30·540	8·274	31	4·5381	70·762	6·413
8	1·4774	9·548	15·473	20	2·6533	33·066	8·024	32	4·7650	75·299	6·328
9	1·5513	11·026	14·070	21	2·7860	35·720	7·800	33	5·0032	80·065	6·249
10	1·6289	12·578	12·950	22	2·9252	38·504	7·597	34	5·2534	85·068	6·176
11	1·7103	14·206	12·039	23	3·0715	41·430	7·414	35	5·5161	90·321	6·107
12	1·7959	15·918	11·282	24	3·2251	44·502	7·247				

Column (1) is the amount of Re. 1 improved at compound interest for a given number of years. This column = the annual instalment + the excess of the annual instalment above the initial interest on the loan.

Column (2) is the amount at compound interest of an annuity of Re. 1 for a given number of years. This column × the excess of the annual instalment above initial interest on the loan gives the amount of principal paid off.

Column (3) is the annual instalment necessary to pay off a loan of Rs. 100 with interest in a given number of years $\left(I_n = 100 \frac{R^n}{A_n} \right)$

B.P., No. 155-A, Sett., 12–6–95.

Table of Decimal parts of a Rupee.

Annas.	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Pies.																
0 ...	·000	·063	·125	·188	·250	·313	·375	·438	·500	·563	·625	·688	·750	·813	·875	·938
1 ...	·005	·068	·130	·193	·255	·318	·380	·443	·505	·568	·630	·693	·755	·813	·880	·943
2 ...	·010	·078	·135	·198	·260	·323	·385	·448	·510	·573	·635	·698	·760	·823	·885	·948
3 ...	·016	·079	·141	·204	·266	·329	·391	·454	·516	·579	·641	·704	·766	·829	·890	·954
4 ...	·021	·084	·146	·209	·271	·334	·396	·459	·521	·584	·646	·709	·771	·834	·896	·959
5 ...	·026	·089	·151	·214	·276	·339	·401	·464	·526	·589	·651	·714	·776	·839	·901	·964
6 ...	·031	·094	·156	·219	·281	·344	·406	·469	·531	·594	·656	·719	·781	·844	·906	·969
7 ...	·036	·099	·161	·224	·286	·349	·411	·474	·536	·599	·661	·724	·786	·849	·911	·974
8 ...	·042	·105	·167	·230	·292	·355	·417	·480	·542	·605	·667	·730	·792	·855	·917	·980
9 ...	·047	·110	·172	·235	·297	·360	·422	·485	·547	·610	·672	·735	·797	·860	·922	·985
10 ...	·052	·115	·177	·240	·302	·365	·427	·490	·552	·615	·677	·740	·802	·865	·927	·990
11 ...	·057	·120	·182	·245	·307	·370	·432	·495	·557	·620	·682	·745	·807	·870	·932	·995

B.P., No. 155-A, Sett., 12-6-95.

Chapter IV.

INAMS.

PART I.—THE INAM SETTLEMENT.

52. Rules of the Inam Settlement and their application to fresh cases—*General.*—The rules under which inams have been settled by the Inam Commissioner are given in appendix I, and Collectors should be guided by them in the disposal of any cases still remaining to be settled.

Note.—(1) Uninterrupted possession of land as inam for a period of fifty years is declared in these rules to be sufficient to create a valid title to hold it permanently as inam, but the period of fifty years should be reckoned up to the date of the creation of the Inam Commission; it is not intended that an inam should be created merely by untaxed possession for fifty years up to the date when such possession is brought to notice.

B.P., No. 711, 22–12–93.

(2) In title-deeds which may hereafter be issued in respect of enfranchised inams the right of redeeming the quit-rent, which was formerly conceded under the inam rules, should not be allowed.

Paras. 5 and 12 of G.O., No. 459, 11–9–96.

2. *Cases where title-deeds have been issued by the Inam Commissioner but not delivered to the parties.*—[a] When inamdars refuse the title-deeds accorded to them under the inam settlement, the lands may be incorporated with those of Government, and the full assessment levied from the holders, the title-deeds being returned to the Inam Commissioner's office for cancelment. When the delivery of the title-deed is rendered impracticable by reason of the absence of the inamdars, the inam should be attached, and, if the default continues for a year after the attachment, finally resumed.[a] [b] In case of the death of the holder of an enfranchised inam before the actual delivery to him of the title-deed, the deed should, in the first place, be entrusted to the revenue authorities for safe custody.[b] [c] The Collector should make enquiry as to who is *primâ facie* the party entitled, as heir of the deceased, to receive the deed, and should then notify in the District Gazette that the deed will be given over to such party within six months, unless the Collector is restrained by the injunction of a competent Court. The Collector should make no change whatever in the title-deed, but hand it over exactly as received to the heirs of the deceased and obtain the receipt.[c]

[a] B.P., No. 201, 14–1–63. [b] B.P., No. 6291, 26–9–64. [c] G.O., No. 1912, 16–8–67.

53. Effect of Enfranchisement.—[a] In the case of inams enfranchised by the Inam Commissioner, whatever be their previous tenure, there should be no interference on the part of the Collector. These

inams stand in the same position as ryotwari lands in respect of succession, transfer, sub-division, and sale for arrears of quit-rent.[a] [b] They may also be accepted as security for any purpose in the same manner as ryotwari lands.[b]

[a] Madras Acts IV of 1862 and IV of 1866. [b] B.P., No. 118, 9-1-61.

2. *Collection of quit-rent on enfranchised inams.*—The procedure for the recovery of quit-rent on enfranchised inams is the same as that prescribed for the collection of assessment on ryotwari lands. When the holder of an enfranchised inam falls into arrears the inam should be put up to sale subject to the quit-rent charged thereon. If it does not sell for the amount of arrears due, it should be bought in by Government and thereafter treated as Government land, the title-deed being cancelled. It is not necessary that the entire inam on which the arrear has accrued should be sold under the provisions of Section 45, Act II of 1864, when the sale of a portion only will suffice to discharge the arrear. So far as is practicable, no larger section than is necessary to discharge the arrear with interest and expenses should be sold.

B.Ps., No. 1275, 24-3-71; No. 1973, 15-7-75.

PART II.—UNENFRANCHISED SERVICE INAMS.

54. Religious and Charitable Inams—*Resumption of charitable and religious service inams—General.*—In the case of inams confirmed by the Inam Commissioner for the benefit of, or for service to be rendered to, any religious or charitable institution, or for the maintenance of irrigation works, or other works of public utility, it is the duty of the Collector to see that they are not enjoyed without the object of the grant being fulfilled. [a] When the institution for which the inam was granted ceases to exist, or the conditions of the grant as stated in the Inam Commissioner's title-deed and register are not fulfilled, the case should be reported for the orders of the Board of Revenue,[a] which will, if necessary, obtain the sanction of Government for the resumption of the inam. [b] Where the cessation of service is recent, the Collector should, before reporting the case for orders, give the holder of the inam an opportunity of reviving the service.[b] [c] In the case of charitable inams recommended for resumption, Collectors should invariably ascertain and report whether the Local Board concerned is willing to accept the assessment *minus* the jodi if any on the inam, and to utilize it for the upkeep of the charity for which it was originally granted or for some other charitable purpose.[c]

[a] B.P., No. 1829, 2-7-75. [b] B.P., 5-2-52; M., Vol. II, p. 50 of 1852.
[c] G.O., No. 1159, 2-8-75.

2. *Resumption of temple, mosque, &c., lands and money allowances.*—Inam lands and money allowances held by temples, mosques, &c., which have been abandoned, or have been in a ruined condition for upwards of twelve years, may be fully assessed or resumed without the previous sanction of the Board of Revenue; but the circumstances of each resumption should be given in the annual settlement report.

B.P., 7-12-54; M., Vol. II, p. 104 of 1854.

3. *Collection of quit-rent on religious and charitable inams.*—In the case of quit-rent on unenfranchised inams, whether held for subsistence or for religious, charitable or other service, the ordinary process of recovery by revenue sale is inapplicable. When arrears of quit-rent accrue on religious or charitable inams, Collectors must place them under attachment and apply for the Board's sanction for the imposition of the full assessment, having first ascertained in the case of religious service inams that the trustees or the Managing Committee under Act XX of 1863 are unwilling to take up the inams and settle the arrears due on them.

B.P., No. 1789, 29-6-75.

55. Village artizan inams—*Classification.*—Village artizans in enjoyment of inams granted by the State may be classed under the following three heads :—

(1) Those whose services will be readily recognized as still necessary to the villagers, namely, the barber, the carpenter, the blacksmith, the washerman and the potter.

(2) Those whose services, though apparently unnecessary, are regarded by the ryots as of much importance and represent conveniences of which they would feel the loss, for example, purohits (priests), panchangis (astrologers), chucklers and temple servants.

(3) Those whose services are not required or are not such as the State need endow at the present time.

2. *Alienation.*—Government will not interfere with the inams appertaining to the artizans coming under classes (1) and (2) above in cases in which the inams have been alienated, provided that the inamdar renders the prescribed service and the villagers desire its continuance. Inams held by persons falling under class (3) above may be resumed, even though the holders are doing or are ready to do the service, but each case should be submitted for the Board's orders.

3. *Resumption.*—When the holder of an artizan inam falling under classes (1) and (2) above has persistently made default in respect of the prescribed service, the orders of the Board should be obtained in view to resuming the inam and crediting the full assessment thereon to the general revenues. If, however, the service is continued by a stranger, it will be open to the Collector to recommend that the assessment on the inam should be assigned to the working incumbent instead of being credited to Government. In either case, *i.e.*, whether the inam is to be resumed or the assessment is to be made over to the person doing duty, a report should be submitted to the Board in the form given in appendix II, special attention being paid to the following points :—

(1) The period during which service has been discontinued by the inamdar or the interval after which the service is revived by the stranger, as the case may be.

(2) The action taken by the village community on the cessation of service and their wishes as to the continuance or the revival of the service.

N.B.—In case the service has long been discontinued without remonstrance or action on the part of villagers, this fact should be accepted as proof that the service is not necessary and in such cases the service inam will be resumed, notwithstanding the fact that some person may profess his readiness to revive the service on the condition that the inam is assigned to him. In case the service has recently been discontinued,

the Collector should, before recommending the resumption of the inam, see that notice is given to the inamdar to resume the service within a specified period.

(3) The relationship of the working incumbent to the inamdar.

(4) The remuneration or emoluments actually enjoyed by the working incumbent, *i.e.*, whether he is paid in cash or in kind by the villagers for his services, and where the working incumbent is not the inamdar, whether such remuneration will be sufficient without the addition of the assessment on the inam.

B.Ps., No. 726, 17-12-91; No. 20, 25-1-99.

4. *Inams in Zamindaris.*—In zamindaris, care should be taken that inams which were not in existence at the time of the permanent settlement are not recommended for resumption.

Para. 3 of G.O., No. 1109, 20-11-91, in B.P., No. 726, 17-12-91.

56. Dasabandham inams—*Resumption in default of service.*— [a] Dasabandham inams may be fully assessed by the Collector without reference to the Board, if the inamdars, after due notice, fail to carry out the necessary repairs * to the works for the upkeep of which the inam was granted.[a] [b] Dasabandham inamdars should be allowed to participate in the enhanced revenue derived from the work they maintain. Shamilat Dasabandhamdars should be allowed a share in the profit of dry land irrigated in excess of the registered area, proportionate to the Shamilat inams they enjoy, and the Khandam Dasabandhamdars 25 per cent. of the water-rate leviable on the extension of cultivation.[b]

[a] B.P., No. 1823, 18-6-85. [b] B.P., No. 2453, 25-8-79.

Note.—A dasabandham inam is a grant of land or of revenue as a compensation for the construction of a tank, well, or channel; the grant generally, though not invariably, carries with it the condition of keeping the work in repair. If the inam consists of land, it is called khandam dasabandham; if it is an assignment of revenue, it is called shamilat dasabandham.

2. *In permanently-settled estates and whole inam villages*—(i) *Permanently-settled estates.*— [a] Dasabandham inams in a permanently-settled estate, large or small, are resumable by the proprietor for any distinct lack of service. The Government claims no reversionary interest in such inams, even though they were in existence at the period when the Permanent Settlement was made. Under the Permanent Settlement, the responsibility for maintaining in order tanks irrigating lands bearing wet assessment was transferred from the Government to the Zamindar. Dasabandham inams are alienations from the revenue to which the Zamindar is entitled, and a condition is added that the inamdar shall maintain the tank concerned in repair. If the inamdar fails to perform his part of the contract and the liability again devolves on the Zamindar, the reversion of the inam must be conceded to him.[a]

(ii) *Whole inam villages.*—[b] These instructions are also applicable to dasabandham inams in whole inam villages.[b]

[a] B.P., No. 3386, 8-5-68. [b] B.P., No. 442, 17-10-94.

PART III.—UNENFRANCHISED PERSONAL INAMS.

57. Unenfranchised personal inams—*How generally dealt with.*— In the case of unenfranchised inams held for subsistence, or personal

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* *For* the rules for the repair and maintenance of dasbandham tanks *see* appendix III.

inams as they are generally called, the Collector should be guided by the terms of the title-deed granted by the Inam Commissioner. [a] If the inam has been confirmed for the life of the holder, or for two lives, the Collector may fully assess the inam on the death of the individual or individuals for whose life or lives the inam was confirmed.[a] [b] Where inams have been confirmed on hereditary tenure, it must be remembered that they are not transferable by alienation, and that succession in such cases is limited to the undivided brothers and to the direct lineal heirs of the last incumbent, and failing them to the direct lineal heirs of the original grantee [b]; where such heirs do not exist, or [c] where the inams have been alienated,[c] the Collector may fully assess the inam without report. [d] If any person is dissatisfied with this order and wishes to appeal against it, the Collector should give him an endorsement, briefly explaining the grounds of his decision.[d]

[a] Para. 2 of B.P., No. 1829, 2–7–75.
[b] Rule V of the inam rules; B.P., No. 1067, 20–6–73.
[c] B.P., No. 272, 22–7–96.
[d] B.P., 16–1–58; M., Vol. III, p. 4 of 1858.

Note.—(1) A daughter's son is a direct lineal heir within the meaning of clause (1) of rule V of the inam rules.

B.P., No. 137, 7–6–98.

(2) The term alienation includes 'mortgage,' but a mortgaged inam should not, as a rule, be resumed without giving the mortgagor a reasonable opportunity of redeeming the mortgage.

B.P., No. 137, 7–6–98.

2. *Life-grants.*—In the case of inams granted for two or three lives, the generation succeeding the first life will be considered the second life, and the following generation will be considered to be the third life. For instance, A is the original grantee of an inam for three lives: the survivor of his sons C, D, E, who are an undivided family, will be the second life; and the longest surviving son of either C, D, or E will be considered the third life. It is provided, of course, in these cases that the family continues undivided in each generation. If a sub-division of the property should take place in the second generation, the share of any member of the family in that generation who dies without issue will lapse.

Note (3) under C.O., dated 12th Jan. 1852; M., Vol. II, p. 43 of 1852.

3. *Procedure when arrears are due.*—When arrears are due on unenfranchised inams held for subsistence, they may be fully assessed and incorporated with the ayan lands after due notice, and then sold for the arrears due, special cases being reported for the orders of the Board of Revenue.

B.P., 28–10–39, and Note (1) thereunder; M., Vol. I, p. 277.

PART IV.—SUBSEQUENT ALTERATIONS IN THE EXTENT AND CHARACTER OF INAMS.

58. Sub-division of joint interest into separate interests— *Publication of notification authorizing sub-division.*—The following notification, authorizing to a certain extent, and under certain conditions, the sub-division of the joint liability of shareholders in enfranchised inams held under joint tenure to the payment of the Government

quit-rent should be published from time to time in the District Gazettes:—"(1) It is hereby notified for the information of all those "whom it may concern, that in any case in which all the shareholders "in an enfranchised joint tenure inam may agree among themselves to "sub-divide the benefits derivable from the grant, and the quit-rent "payable to Government (provided, however, that the share of quit-rent "thus apportioned and payable by any individual shall in no case be "required to be recognized by the Collector unless it amounts to two "annas or upwards); and shall produce before the Collector an agree-"ment signed by all of them, and duly stamped and registered, "containing a full statement of the details of the sub-division of the "land or produce or rent receivable from occupying tenants (as the "case may actually be), and declaring the unconditional acceptance by "all the shareholders without exception of the above-mentioned agree-"ment; the Collector is prepared to give public notice of the proposal, "and should no objection be raised and established, to accept it, so far "that each recognized and recorded individual share of the inam shall "be held first liable to sale for the recovery of the Government dues "on account of it should the sale of the defaulter's other property have "proved insufficient; but that in the event of the Government demand "being still unsatisfied, the Collector shall be at liberty to recover the "balance outstanding from the rest of the shareholders by the sale of "their shares in the inam concerned, or other property belonging to "them, or both. (2) Should objections be raised by competent parties "to any proposals that may be made, the Collector will inquire into "and dispose of them on their merits."

G.O., No. 2451, 18-10-67; B.P., No. 2482, 3-4-68.
G.O., No. 1950, 6-12-70; B.Ps., No. 647, 10-2-71; No. 98, 2-3-93.

2. *Notification of receipt of proposals.*—The receipt of proposals made in due form must be notified by proclamation and placard in the village itself and by placard in the Taluk and Huzur cutcherries. The placard and proclamation must declare that the proposal is unanimous; they must also state that the proposal will be disposed of on such and such a date, unless objections are presented to the Collector within three months.

Para. 5 of G.O., No. 2451, 18-10-67.

3. *Acceptance of proposal by Collector.*—When the Collector has decided to accept the proposal, an order will be issued by him to the taluk authorities detailing and accepting the proposed sub-division of the inam in the terms of the notification referred to in paragraph 1 *supra*.

Para. 7 of G.O., No. 2451, 18-10-67.

4. *Publication of notice of acceptance.*—As each proposal is accepted, notice to that effect must be made in the District Gazette.

Para. 9 of G.O., No. 2451, 18-10-67.

5. *Annual report on the working of the rules.*—Collectors will notice in their Annual Settlement Reports the extent to which advantage is taken of the permission here accorded.

Para. 9 of G.O., No. 2451, 18-10-67.

59. Sub-division of single interest into separate interests by alienation, &c.—*Principles of apportionment of jodi or quit-rent.*—

The apportionment of jodi or quit-rent on the sub-divisions of enfranchised inams should be made at rates proportionate to the values of such sub-divisions in comparison with the value of the whole inam.

Para. 2 of G.O., No. 1820, 1-10-64.

2. *Title-deeds not to be issued for alienated portions of inams.*—No separate deed need be given for an alienated portion of an inam. The deeds executed by the seller must constitute the purchaser's title, as in the case of any other property. When persons appear before the Revenue authorities for apportionment of the quit-rent, the portion sold will be deducted from the original title-deed given by the Inam Commissioner for the entire inam, by an endorsement on the back of it under the signature of the Collector, or one of his Assistants or Deputies. The purchaser may take an extract from the Collector's Register in which the transfer is recorded, as in the case of ordinary ryotwari land. The Indian Registration Act III of 1877 will afford an additional means of securing title.

Para. 3 of G.O., No. 1820, 1-10-64.

60. Commutation of money allowances into grants of land revenue.—When religious service yeomiahs or ready money allowances have been commuted into grants of land revenue, and title-deeds for the inams thus created have been issued by the Inam Commissioner, they should be removed from the yeomiah register; and reports in cases of lapse need no longer be furnished.

B.P., No. 1443, 30-7-72.

61. Excess discovered on Survey.—Excesses beyond the area entered in the Commissioner's title-deeds, which may in the course of the Revenue Survey be discovered in minor inams, should be dealt with in the manner described in the following paragraphs :—

(i) *Area in title-deeds how computed.*—The area now entered in the title-deeds in acres has been computed according to local usage as the equivalent of the area as registered in the native local measure.

(ii) *Allowance for low rate of conversion and inaccuracies of measurement.*—Should it appear on survey that the customary local rate for converting the native measure into acres is inadequate, then the inamdar should be allowed free of all additional charge such area in acres as, on the average of the village in which the land is situated, may appear fairly to represent the registered extent of the inam in the local native measure, *plus* an allowance of ten per cent. to cover original inaccuracies of measurement.

(iii) *Charge for survey excess.*—Any excess in the inam discovered by survey beyond the area thus calculated should be charged with the full assessment leviable on land of similar quality in the same village.

Illustration.—The following example will illustrate the rule given above : An inam has been registered as containing 100 puttis of land. This has been converted by the Commissioner into 800 acres at the customary equivalent of eight acres to the putti and so entered in the title-deed, but if, on the survey of the village, it should appear that, on the average, the local putti represents nine acres, then the inamdar will

be entitled to retain, free of any additional charge, 900 acres, *plus* ten per cent., or altogether 990 acres of land surveyed. Should the extent of land in his possession be found on survey to be in excess of 990 acres, then he will become liable to pay full assessment on the excess area so discovered.

(iv) *Issue of patta for the excess area.*—As it will not be possible to distinguish the actual land which forms the encroachment, no patta should *ordinarily* be issued for the excess area; but the assessment leviable on account of it should be charged as additional quit-rent on the whole inam. The calculation of the area, and the addition made to the quit-rent, will be entered in the inam register, signed by the Collector, and endorsed on the title-deed, if one is forthcoming. [a] But in cases where the tenure of the inam makes the service a burden rather than a source of emolument, the excess portion may be sub-divided and a separate patta granted, if the inamdar so wishes. In such cases the selection of land to be registered as ryotwari should not be left to the inamdar as he might in that event select as inam the unprofitable portion of the holding and resign the service after having realized the full value of the better portion and thus deprive the office of the benefit of the emolument; the Collector should himself select the best part of the holding in one block to the extent of the original grant and issue a ryotwari patta for the remainder.[a] [b] A register should be maintained in the form given in appendix IV for all cases where excess quit-rent is charged.[b] The formation of such sub-divisions as may be made under the instructions given above should be noted in this register as well as in the inam register. [c] In the case of inams for which excess accounts have been furnished by the Settlement Department, the Revenue Department need not maintain the register prescribed in appendix IV.[c]

(v) The foregoing instructions apply only to minor inams, the owners of inam villages being entitled to hold the entire area within their village boundary on the terms of the settlement made by the Inam Commissioner without reference to its extent.

B.P., No. 5666, 13-9-65. [a] B.P., No. 99, 6-3-93. B.P., No. 136, Sett., 29-3-1900.
[c] B.P., No. 156, Sett., 9-6-99.

62. Relinquishments of inams—(i) *Relinquishment of enfranchised, charitable or religious service inams.*—Collectors are at liberty to accept the relinquishment of an enfranchised inam, after the title-deed for it has been issued, on the same terms as relinquishments of patta lands are accepted, provided, however, that all the parties named in the deed or their successors or assigns agree to the surrender of the inam. This rule applies also to charitable and religious service inams which have been confirmed by the Inam Commissioner.

(ii) *Partial relinquishment of enfranchished, charitable or religious service inams.*—On the same conditions, Collectors may also permit the partial relinquishment by an inamdar of an enfranchised or a charitable or religious service inam confirmed under a single title-deed, provided that the inam has been formally sub-divided and that the quit-rent has been duly apportioned by the Collector. When the portion thus relinquished is less than a revenue field, it must be further provided that the fraction given up is not less than one acre, and also that the part relinquished is in one block and not surrounded by the inam land

retained. When entire revenue fields are given up, the relinquishments may be accepted without reference to the one acre restriction, but should still be rejected if the lands given up are surrounded by the inam lands retained and cannot conveniently be taken up for cultivation by others.

(iii) *Quit-rent on portion relinquished.*—The quit-rent on the portion relinquished should bear the same proportion to its assessment as the entire quit-rent does to the assessment of the entire inam, but an exception will be made when a charge has been levied on the inam on account of excess subsequent to the inam settlement. In this case the portion relinquished, or so much of it as bears an assessment equal to the charge made on account of excess, will be treated as the excess relinquished, and the quit-rent apportioned on the remainder, if any, as indicated above. For instance, if in an inam assessed at Rs. 20 and bearing a quit-rent of Rs. 12, consisting of Rs. 8 of quit-rent proper and Rs. 4 charged on account of excess, land assessed at Rs. 6 is given up, the quit-rent on the inam retained will be reduced to Rs. 7 as shown in appendix V.

(iv) This method is applicable only to cases in which under the old rules (recited in paragraph 3 of Board's Proceedings, dated 27th March 1890, No. 92, Revenue Settlement, Land Records and Agriculture), the charge for the excess area was calculated with reference to the total excess under dry and wet in the entire inam and not with reference to the variations in the individual fields. Under the revised method prescribed in the same Proceedings, in supersession of the old rules, the excess or deficiency in each field is separately calculated and recorded, and the charge for excess areas is determined with reference to the net result on the several component fields. In these cases, no deduction on account of the charge for excess areas should be made unless the particular fields relinquished comprise some excess. In other words, when a field in which there was a deficiency is relinquished, no deduction should be made on account of the excess charge, but when a component field in which there was some excess is relinquished, a portion of the net charge for excess, calculated in the ratio of the assessment of the field relinquished to the gross assessment on the fields in which there is excess, should alone be deducted, and not the whole of the excess charge. Examples are given in appendix V.

(v) *Procedure where right of inamdar to relinquish is doubtful.*—In cases where the right of the inamdar to relinquish is doubtful or disputed, or in which the inamdar may not be in actual possession, the offer of relinquishment should not be received; but if for default in paying the quit-rent it be necessary to proceed against the defaulting inamdar, the inam if enfranchised should be attached and sold under the ordinary rules for the recovery of land revenue, and if unenfranchised the procedure prescribed in paragraph 3 of Standing Order No. 54 and paragraph 3 of Standing Order No. 57 should be adopted.

(vi) *Deed of relinquishment.*—The deed of relinquishment, which should be prepared and filed in accordance with the rules prescribed for the acceptance of relinquishments of Government lands, must in all cases be presented in person to the Tahsildar by the party or parties concerned who should at the same time produce their title-deeds. In cases where only portions of the inams are relinquished the portion should be deducted by an endorsement on the back of the title-deed

under the signature of the Collector or one of his Assistants or Deputies and the title deed returned to the inamdar. In all other cases the title-deeds should be deposited in the Collector's office.

B.Ps. No. 20, Sett., 14-1-93; No. 55, 9-2-93.

(vii) *Procedure where quit-rent exceeds assessment.*—Whenever the quit-rent (including the jodi if any) which has been settled on inams settled by the Inam Commissioner is in excess of the settlement assessment, the inamdars have the option of surrendering the inam tenure and accepting ryotwari patta for the lands constituting the inam.

B.P., No. 337, 12-10-97.

63. Compensation for Loss or Diminution of Inam—(i) *Grounds for compensation.*—The grounds on which claims for exchange of lands or for compensation are advanced by inamdars may be divided into two classes, viz. :—

(1) Where the alleged loss has arisen from causes beyond the inamdar's control, and (2) where the loss has been occasioned by some act of the Government.

(ii) *Loss from causes beyond the inamdar's control.*—In the case of claims arising out of loss from causes beyond the inamdar's control, the nature of the inam will be the guiding consideration. If the inam is held as an equivalent for some service rendered directly to the State, as for instance, the inams of village servants as distinguished from those of village artizans, or the inam of a choultry as distinguished from that of a temple, the claim for compensation will be held valid, provided it can be proved that the loss did really occur from some cause beyond the inamdar's control and is such as to render the future profits of the inam an inadequate remuneration for the service performed. The compensation will, in such cases, be in the permanent form of a further grant of land or a reduction of quit-rent, if any be payable on the rest of the inam. In the former case the sub-division of fields should be avoided as far as practicable, either by selecting a field of a value equivalent to the loss sustained, or by transferring one of somewhat greater value, subject to a quit-rent equal to the difference. Where waste land is granted one acre will be the minimum, subject to a quit-rent if necessary. If the inam is not for some service directly rendered to the State, no claim for compensation is admissible. The grant of such an inam involves no obligation on the part of the State to protect the grantee from losses not occasioned by any act of the Government which is no more interested in an inam of this nature than in any other piece of private property.

(iii) *Loss from some act of Government.*—Claims arising out of loss from some act of Government will be dealt with in accordance with the rules contained in Standing Order No. 90 *infra*, the funds for money compensation being provided by the department which occasions the loss.

(iv) *Loss due to reduction of rent.*—[a] Where inamdars have been granted land for the express purpose of enabling them to derive a specific annual rental therefrom and where the legal demand from the ryots holding under the inamdars is, under the provisions of the Madras Rent Recovery Act, reduced below the annual rental which it was originally intended that they should pay, it is open to the Collector to represent the case with a view to compensation being given.[a]

B.P. No. 4441, 29-6-66. [a] B.P., 28-12-44; M., Vol. I, p. 369.

PART V.—WATER-RATE ON INAMS.

64. Water-rate on Inams—(i) *When leviable.*—No inamdar is liable to be charged for irrigation to a single crop on the extent of wet land specified in his title-deed. Where the wet land is recorded as double crop land, the irrigation for two crops is also free of charge. But where registered dry land is converted into wet by water from Government sources, it is liable to pay the usual water-rate irrespective of the extent of cultivated wet land in the inam holdings.

Para. 1 of G.O., No. 1871, 11-8-65 ; B.P., No. 107, 22-1-74.

(ii) *When irrigation works are improved.*—Where the repair of works restores to the irrigated land, in whole or in part, the original supply on which its classification as irrigated was based, it is just to allow the inamdar to receive his fair share of the water free of charge. But Government does not undertake to improve irrigation works for the benefit of inamdars without additional charge.

Para. 2 of G.O., No. 1871, 11-8-65.

PART VI.—DISPOSAL OF RESUMED AND RELINQUISHED INAMS IN PERMANENTLY-SETTLED ESTATES, &c.

65. Disposal of resumed and relinquished inams in permanently-settled estates.—(i) Resumed or relinquished inams in zamindaris, palaiyams, and whole inam villages are now generally made over to the zamindar, poligar or whole-village inamdar with his consent and with an addition to the peshkash or quit-rent of two-thirds of the full assessment.[a]

(ii) [b] In the case of permanently-settled estates, to which Chapters I, II and V of Madras Act II of 1894 have been extended,* it will no longer be necessary to make over the inams to the proprietors in this manner for under Rule 7 of the rules framed under section 32 of Madras Act II of 1894 the headman of the village will collect the full assessment on the inams and remit the amount to the Government treasury.[b]

[a] G.O., No. 1281, 10-8-78. [b] B.P., No. 350, 19-10-97.

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* *Vide* Appendix I to Chapter XIII.

Order 52, para. 1.]

APPENDIX I.

Rules for the Adjudication and Settlement of the Inam Lands of the Madras Presidency.

Proved possession as inam for 50 *years constitutes a valid title.*

I. Land which is proved to have been held uninterruptedly *as inam* for a period of 50 years, with or without Sanad, will be treated as inam possessed under a valid title, whatever may have been its origin.

Note.—Asalminha gardens or topes, *Pati Paraduys, Harsal macta* lands, *Badibad* lands and similar other lands, which were practically enjoyed as inams, though they were not inams in their original nature, were treated as inams under these rules. Such tenures in zamindaris, however, were not treated as inams.

G.Os., 3-1-60; No. 1098, 19-5-62; Inam Commissioner's Proceedings, No. 47, 18-2-60.

No title-deeds, however, were issued for topes planted subsequent to 1848.
B.P., No. 1604, 23-6-82.

Proof to be obtained from the Public accounts.

2. In the absence of a valid grant or other title-deed, entries in the village accounts of the earliest years of the British Administration, in the permanent settlement accounts, in the Registers prepared under Regulation XXXI of 1802, in the accounts of the earlier surveys, and in other authentic accounts of older date than 50 years, will be accepted as proof of the existence of the inam for that period.

Under what circumstances proof of possession for the full term of 50 *years will be dispensed with.*

3. But where such proof may be wanting, owing to the inam being situated in ancient zamindaris, palaiyams, or jaghirs, which may have reverted to Government within a period of 50 years, and for which there are no permanent settlement or other old authentic accounts in existence, if the inam is shown to have been held ever since the date of the reversion of such zamindari, &c., to Government, and if circumstances are adduced which afford a reasonable presumption that the failure of proof of longer possession is owing only to lapse of time, and the absence of accounts, the inam will be held to possess a valid title. The same rule will apply to every case in which valid proof of possession for the full term of 50 years is not produced.

Note.—The Inam Commissioner has ruled that where the balance of the probability is equal either for or against the inam being of 50 years' standing, the inam should be charged with ¼ assessment.

Inam Commissioner's Proceedings, No. 81, 24-10-59.

Mode of disposal of the several classes of Inams after validity of title is established.

II. After the validity of the inam has been thus established, each case will be disposed of as hereinafter explained, according as it belongs to one of the following general classes :—

1st.—Grants or endowments to religious and charitable institutions and for service therein.

2nd.—Personal or subsistence grants.

3rd.—Grants by former Governments in remuneration for services in the Revenue or Police departments which are no longer rendered or required.

4th.—Village Service Inams—

1st.—Those enjoyed by village officers for Revenue or Police services still performed.

2nd.—Those enjoyed by artizans and others for services rendered to the village communities.

I.—Grants or Endowments to Religious and Charitable Institutions and for service therein.

III. If the inam was given for religious or charitable objects, such as for the support of temples, mosques, colleges, choultries and other public buildings or institutions; or for services therein, whether held in the names of the institutions or of the persons rendering the services; it will be continued to the present holders and their successors, and will not be subject to further interference, so long as the buildings or institutions are maintained in an efficient state, and the services continue to be performed according to the conditions of the grant.

2. Inams granted for the construction and repair of tanks and channels will not be interfered with so long as the terms of the grant are fulfilled, and the works are kept in good order.

II.—Personal or Subsistence Grants.

IV. If the inam is a personal or subsistence grant, it will be confirmed to the holder according to its actual tenure. The conditions upon which this tenure will be commuted into a freehold, according as the inamdar is a descendant of the original grantee and of the registered holder, or has acquired the inam through an alienation, are set forth below.

If the Inamdar is a descendant of the original grantee.

V. If the present incumbent is a descendant of the original grantee or of the original registered holder, the inam will be continued to him hereditarily, subject to the existing conditions of the tenure as they have been interpreted by the Government. That is to say :—

1st.—Succession is limited to direct lineal heirs and undivided brothers.

Note.—A daughter's son is a lineal heir under this clause.
B.P., No. 137, 7-6-98.

2nd.—The inam escheats to Government on failure of such heirs.

3rd.—Alienation of the inam is prohibited.

Note.—Alienation includes 'mortgage'; but a mortgaged inam should, however, not as a rule be resumed without giving the mortgagor a reasonable opportunity of redeeming the mortgage.
B.P., No. 137, 7-6-98.

4th.—Adoption, except out of the family of an undivided brother or cousin, is not recognized.

Alternative to be presented to him to convert his tenure into a freehold.

2. An option, however, will be given to the inamdar to convert this restricted tenure into a freehold with the full powers of alienation by gift, sale, adoption, or otherwise, by consenting to the payment of an annual quit-rent, calculated according to the following rates fixed with reference to the value of the reversionary claim of the Government in each case.

Rate of conversion if the Inamdar has competent heirs.

3. If the present holder of an inam has, or if, as in the case of youth, there is a reasonable presumption that he will hereafter have competent heirs,—that is to say, heirs, male or female, who are capable of continuing the family, and by whom the inam will be inheritable; the prospect of its reversion to Government being in this case remote—an annual quit-rent amounting to one-eighth ($\frac{1}{8}$) of the existing or estimated assessment of the land or of similar land in the same village, will be considered a sufficient compromise for the right of reversion possessed by Government over the i nam.

Rate of conversion if the Inamdar has no heirs competent to continue the family.

4. If the inamdar has no heirs such as are described above, and from his advanced age or otherwise there can be no reasonable presumption that he can ever acquire such heirs,—but if nevertheless he has what may be called terminable heirs, such as a wife without issue, or a childless widowed daughter,—in this case the reversionary claim of the Government is of higher value than in the last, and a quit-rent equal to one-fourth ($\frac{1}{4}$) of the assessment will be demanded.

Rate of conversion if without heirs altogether.

5. If the holder of an inam is not possessed of heirs of any kind, and is without the possibility of having issue,—as in the case of a childless widow, —whereas the inam will be liable to be fully assessed to the revenue at the death of the present incumbent, a quit-rent equal to one-half ($\frac{1}{2}$) of the assessment will be demanded.

These rates, if not at once accepted, will not necessarily be offered a second time.

VI. The above rates of compromise will only apply to an immediate settlement, but will not be *necessarily* held out to the inamdar at any future time when he may choose to desire them; a widow now demurring to the offer will not be permitted to avail herself of it just before her death for the sole purpose of defeating the right of Government to a reversion; or a party, to whom in the prospect of heirs the compromise is offered at a lower rate, will not be permitted to avail himself of these terms at a future time when such prospect exists no longer. It may also be found necessary to raise the rates of compromise with reference to the time and labour entailed by a separate enquiry into each such unsettled case at a future time.

Note.—Government prescribed certain higher rates for those who did not accept the offer for enfranchisement prior to 1875, but who were willing to enfranchise before the end of 1878; and no unenfranchised inam can be now enfranchised without the special sanction of Government.

G.Os., No. 1344, 10–9–75; No. 2632, 3–9–77; No. 1430, 29–12–84.

The claims of Government over an alienated Inam to be commuted for a moderate quit-rent without the option of the holder.

VII. If the present incumbent is not a descendant of the original grantee or of the registered holder, but either in his own person, or in succession to

those through whom he claims, acquired the inam fairly by adoption, or in alienation by gift, purchase, or otherwise, from the members of the original family, and has ever since possessed the inam in virtue of such alienation; such inamdar, although his title is legally defective and the inam justly liable to resumption, will be allowed the benefits of Rule V, but without the option of refusal; and in commutation of the rights of Government, a quit-rent will be imposed on the inam the rate of which will vary from one-eighth ($\frac{1}{8}$) to one-half ($\frac{1}{2}$) of the assessment of the land according to his position in respect of heirs as laid down in clauses 2 to 5 of that rule. He will thus acquire an indefeasible right of property in the inam which will at once be confirmed, as freehold, to him and his heirs for ever, subject to the payment of the quit-rent.

Note.—This rule was slightly modified in practice. In the case of alienations made subsequent to the rules of 1848, the rate of quit-rent applicable to the alienor was also applied to the alienee, provided the latter was not in a worse position than the former in regard to heirs.

The quit-rent may, at the discretion of the Commissioner, be fixed at one general rate per acre instead of a proportion of the assessment.

VIII. Whereas the inam lands in some districts have not been regularly assessed, and it is desirable that the quit-rent should be permanent and not subject to alteration at any future general revision of the assessment, it shall be competent to the Inam Commissioner, in communication with the Collector and the Board of Revenue, to adopt one fixed rate of quit-rent per acre for dry land and another for wet, instead of a proportion of the annual value of each inam; this rate to be applied universally to dry and wet lands respectively in each district or division of a district, and calculated according to the average prevailing rates for similar Government lands.

2. The minimum rate of quit-rent to be charged on dry land will be 2 annas, and on wet lands 4 annas, and in future sub-divisions of the inam the quit-rent for dry and wet land, respectively, will not be allowed to fall below these standards for each sub-division.

3. If the quit-rent be fixed at a proportion of the full assessment of the inam, it will not be calculated in terms lower than 2 annas when the amount is less than one rupee; it will be charged in terms of 4 annas for sums between one and five rupees; in terms of 8 annas for sums between five and ten rupees; and in terms of one rupee when the amount exceeds 10 rupees.

Note.—These minimum rates are inclusive of the former jodi.

The quit-rent may be redeemed at the option of the holder by the present payment of a sum equal to 20 years' purchase.

IX. After the amount of annual quit-rent has been once fixed for the enfranchisement of each individual inam, it will be open to the holder to redeem it outright by the payment, at once or at any future time, of a single fixed sum equal to twenty (20) years' purchase of the quit-rent.

Note.—In the case of title-deeds issued after the 28th February 1895 the sum payable for the redemption of quit-rent has been fixed at thirty times the amount thereof.

B.P., No. 98, 25-3-95.

Lapsed Inams now pending, how to be dealt with.

X. Inams, the holders of which have deceased, and which are now pending for decision as cases of lapse, will be disposed of as follows:—

If the claimant is a direct or undivided collateral heir of deceased incumbent.

1. If the last incumbent left direct lineal heirs, or undivided brothers or cousins who under existing orders would be entitled to the inam, it will be confirmed to such heirs, and arrangements will be made with them for its conversion into a freehold under the provisions of Rule V, clauses 2 to 5, or of Rule VII, clauses 1 and 2, according as the inamdar is a descendant of the original grantee or acquired the inam through an alienation.

If the claimant is a divided cousin or other relative of last incumbent.

2. If the last incumbent left no direct lineal heirs, but cousins or nephews of a divided family within that degree of relationship, which will constitute them heirs according to Hindu law, but to whom, under existing orders, the inams have not invariably been continued; the inams will nevertheless be confirmed to such heirs in perpetuity as freeholds, subject to the rates of quit-rent provided for in Rule VII, which will be imposed upon the inam without their option in commutation of the claims of Government.

Note.—This rule was slightly modified in practice. Where the cousins or nephews of a divided family were descendants of the grantee ¼ assessment was charged; if not ½ assessment.

If the last incumbent left no heirs whatever.

3. If the last incumbent left no heirs of any kind, the inam will be fully assessed.

Lapsed Inams continued by order of Government to present holders.

1. *For life.*

XI. Persons to whom a lapsed inam has, upon report, been continued by Government for life will be permitted at their option to convert their limited tenure into a freehold, at the rate of quit-rent provided for inamdars, without heirs in Rule V, clause 5, viz., one-half (½) of the assessment on the land.

2. *Without express limitation and subject to further report.*

2. Inams which have been continued by Government without such express restriction for life, whether requiring a report after the death of the present incumbent or not, will be disposed of under the provisions of Rules V and VII as the case may be.

The quit-rent is to be in addition to existing Bediga or Jodi.

XII. The quit-rent to be imposed under these rules, being a consideration required in return for an extension of rights, will be exclusive of, and in addition to, any *Bediga* or Jodi, with which the land may be already charged; but the additional quit-rent will vary according to the value of holder's rights, and will be calculated, not on the full assessment of the land, but on the *difference* between the full assessment and jodi already charged, which represents the net value of the land to the inamdar.

And redeemable at 20 years' purchase of the quit-rent.

XIII. The quit-rent together with the *Bediga* charged on the land will be redeemable by the present payment of twenty (20) times its amount as provided above in Rule IX.

Note.—For title-deeds issued after the 28th February 1895, see note to Rule IX.
B.P., No. 98, 25-3-95.

Inams of more recent date than 50 years how to be dealt with.

XIV. Inams acquired more recently than 50 years are generally of the following classes, viz. :—

1st.—Inams granted under the express authority of the British Government.

2nd.—Inams irregularly granted by Subordinate Revenue authorities, renters, &c., without sanction.

3rd.—Inams granted by zamindars, poligars, &c., which are liable to immediate resumption on the reversion of the estates to Government. Each class will be dealt with as hereinafter provided.

1st.—Inams granted under the express authority of the British Government.

XV. Inams granted under the express authority of the British Government will be disposed of according to the terms of the grant as expressed in the Sanads or the official correspondence relating to them.

1. *Limited to one or more lives.*

2. If they are limited to one or more lives, they will be fully assessed on the expiration of the limited period, unless the holder commutes his present tenure into a freehold, at such rate of quit-rent provided by the preceding rules as may be applicable to his case.

2. *Without limitation.*

3. If they are hereditary and permanent, they will be disposed of under Rules III, IV, V, and VII, according as they are for religious and charitable objects, or personal grants, in the same manner as inams of an older date than 50 years.

2nd.—Inams irregularly granted by Subordinate Revenue authorities without sanction.

XVI. Inams granted by the Subordinate Revenue authorities or renters, &c., without the sanction of Government, which are irregular in their nature will be disposed of according to circumstances as described below.

When fraudulently acquired.

2. If the inam was founded on fraud, it will be charged with the full assessment. But if the present incumbent was not a party to the fraud, indulgence will be shown by continuing the inam in perpetuity as freehold charged with a quit-rent not exceeding two-thirds ($\frac{2}{3}$) of its assessment.

When not founded on fraud.

3. If it was not founded on fraud, and from length of possession appears entitled to consideration, it will be charged with the highest rate of quit-rent above provided for in Rule V, being one-half ($\frac{1}{2}$) of the assessment, and confirmed to the holder in perpetuity as freehold.

4. It will rest with the Inam Commissioner to determine, subject to the authority of Government, what should be construed as a fraudulent inam, and what as deserving of consideration.

3rd.—Inams irregularly granted by Zamindars, Poligars, &c.

XVII. Inams granted by zamindars, poligars and other land-holders are strictly invalid, being opposed to the provisions of section 12, Regulation XXV of 1802, and have been generally resumed by the Government when they came under its notice. The inams will be disposed of according to circumstances under the general principles laid down in Rule XVI for inams granted without the sanction of Government by its officers.

III.—Grants by former Governments in remuneration for services in the Revenue and Police Departments which are no longer rendered or required.

Of 2 classes.

XVIII. Grants by former Governments in remuneration for services wholly or partially discontinued in the Revenue and Police Departments, are of two classes. First, those which being no longer required after the introduction of British rule have since been commuted into personal allowances in land or money, and secondly, inams still continued on condition of performing certain services which are either seldom rendered or cannot be made available for any useful public purpose. Each class will be dealt with according to the following rules :—

Treatment of those of first class.

XIX. Inams granted in lieu of lands and privileges resumed and offices entirely discontinued, such as the Deshmúk, Deshpandi, and other offices, being no longer service but subsistence grants, will be disposed of according to Rule V, if they are hereditary in their terms, either by express declaration of Government, or by recognized usage. If however they were expressly limited for life, they will be treated accordingly.

Treatment of those of second class.

XX. Inams enjoyed for services in the Revenue or Police Departments which are seldom rendered, or which it is desirable to discontinue, will be confirmed to the holders as freeholds, subject to the payment of a quit-rent not exceeding the highest rate above provided for personal inams. This quit-rent will be charged in commutation, both of the service thus discontinued, and of the reversionary interest possessed by Government in the inam. The rate and mode of commutation will be determined on a consideration of the nature of the service and the circumstances attending it in each district.

2. If a quit-rent exist already in any form, the mode of calculating the additional charge will be the same provided for in Rule XII.

IV.—Village Service Inams.

1st.—Those enjoyed by village officers of Revenue or Police services still performed.

XXI. Inams held for village offices of Revenue or Police the duties of which still require to be performed, will be continued to the holders of the office. Where these inams are excessive in comparison with the duties required, the excess above a certain maximum—to be fixed in communication with the Collector of the district, the Board of Revenue or the Commissioner of Mufassal Police, under the sanction of Government,—

will be dealt with in accordance with Rule XX, that is to say, will be charged with a quit-rent in commutation both of the service tenure attached to it, and of the reversionary interest of the Government in the inam.

2. Where the inam attached to the office is wholly or partially in the enjoyment of members of the family who do not perform service, or of strangers who acquired the same by alienation, and are enjoying it without performing service, both of which are irregular, such portion of the alienated inam as may be considered necessary for the efficient performance of the duties, will be re-attached to the office-holders, and the rest treated in the same manner as the excess referred to in the previous clause.

Section XXI was not acted upon. Service inams of village officers in districts brought under the operations of the Settlement Department were generally enfranchised on five-eighth assessment—that is, on five-eighth of the difference between the assessment and any jodi thereon. (G.Os., No. 673, 22-3-61; No. 939, 26-4-61; No. 1018, 13-5-61.) The following rules were laid down for the calculation of quit-rent on village service inams enfranchised :—

(1) Where the quit-rent including the former jodi exceeds three-fourths of the full assessment of the inam, such portion of the additional quit-rent should be remitted as may be necessary to reduce the combined quit-rent to three-fourths of the assessment.

(2) Where the existing jodi is equal to or higher than three-fourths of the full assessment, no additional quit-rent should be charged for enfranchisement, nor any reduction made in the jodi.

(3) Where the existing jodi is equal to or higher than the full assessment, the inamdars should be allowed the option of holding the land on the full assessment under the inam title-deed, or under the ordinary ryotwari patta.

(4) In simplifying the quit-rent according to Rule VIII, clause 3, the fractions should in every case be struck out instead of being taken at the next higher figure where fractions exceed half the difference. (Inam Commissioner's Proceedings, No. 272, 23-5-61; G.O., No. 1891, 13-6-61.)

2nd.—Those enjoyed by artizans and others for services rendered to the village communities.

XXII. Inams enjoyed by artizans and others for services rendered to the village communities, will be treated as hereditary grants, and will be confirmed to the holders and their heirs subject to the continued performance of the particular service for which they were granted.

2. Cases in which service may be no longer required will be dealt with according to Rule XX, and excess in extent will be treated as provided for in Rule XXI.

Treatment of Inams situated in Zamindaris or Proprietary Estates.

XXIII. Such of the inams situated in zamindaris and other existing private estates, as were excluded from the assets on which the permanent peshkash was fixed, and the reversionary claims to which are reserved to Government by section 4, Regulation XXV of 1802, will be included in the present adjudication and settlement, and will be disposed of by the Commissioner on the same principles as have been laid down for the treatment of similar inams in the Government taluks; but the inquiry will not be extended to those inams which may have been granted by proprietors subsequent to the permanent settlement, in contravention of the provisions of section 12 of the above Regulation, except in the event of the future reversion of the estates to Government.

The term Inam applies to whole villages as well as to small holdings exempt or partially exempt from land-tax.

XXIV. The term inam is to be understood to apply to shrotriyams, agraharams and whole inam villages, whether held entirely free of land-tax,

or on a favourable quit-rent; and such villages will be dealt with upon the same principles as are above prescribed for minor inams.

The Inam settlement to be made with the registered holders or with the head member of the family enjoying it.

XXV. The settlement will be made either with the registered holders of the inam, or, where none are registered, with the head member of the family enjoying the inam, who, according to existing practice, is alone considered responsible to the Government. But this rule will not interfere with the enjoyment of subordinate shares in the inam by other members of the family, subject to such quit-rent or other conditions as may be imposed upon it by the new settlement in communication with the head of the family.

Note.—In the case of divided families, the names of all the members enjoying the inam were registered.

Abandonment and non-appearance of Inamdars how to be dealt with.

XXVI. When an inam has to all intents and purposes been entirely abandoned, there being no acknowledged owner in existence, or if, being in existence, he omits to come forward to claim it; and when the recorded possessor of an inam fails, after due notice, to appear to prove his title; such inam will, in the first instance, be placed under attachment by the Collector of the district, and after the expiration of one year from the date of the notice, will be held to be liable to be fully assessed to the public revenue under the general powers conferred on Collectors by Regulation XXXI of 1802.

Encroachments or excess.

XXVII. Encroachments, or land in excess of the recorded extent, if proved to be of 50 years' standing will be dealt with as if it formed part of the original inam. When of less than 50 years' standing the excess will be subjected to a quit-rent to be fixed according to the circumstances, but not exceeding two-thirds ($\frac{2}{3}$) of the assessment, except in the case of fraud of the actual holder, when the full assessment will be charged.

Note.—This rule applies to excesses recorded in the accounts. Excess discovered in the survey is disposed of under Board's Standing Order No. 61.

Inams commuted into freehold to be exempt from future interferences.

XXVIII. Inams once converted into freeholds in accordance with the foregoing rules will be subject to no further interference on the part of the Government, except such as may be necessary for the punctual realization of the quit-rent charged thereon; and even this degree of interference may be avoided, at the discretion of the inamdar, by the purchase, once for all, of the fee-simple of the land by paying a sum equal to twenty (20) times the amount of the annual quit-rent.

Note.—For title-deeds issued after the 25th February 1895, see note to Rule IX.
B.P., No. 98, 25-3-95.

Enfranchised Inams to be placed under the protection of the ordinary Civil Courts.

XXIX. Inams thus enfranchised, either by the payment of an annual quit-rent, or of a single fixed sum equal to 20 years' purchase of the quit-rent, will, like every other description of property, be subject to the jurisdiction of the ordinary Courts of Justice in all questions of disputed right, succession, &c., and they may be mortgaged, sold and transferred in

any manner, at the will and discretion of the inamdar, subject to the payment of quit-rent, if such is not redeemed.

Note.—For title-deeds issued after the 28th February 1895, see note to Rule IX. B.P., No. 98, 25-3-95.

Title-deed to be presented to the Inamdar in acknowledgment of his Inam tenure.

XXX. On the validity of an inam being established by enquiry conducted in accordance with the foregoing rules, a title-deed will be at once furnished to the inamdar, acknowledging his title to the inam on its present tenure, and specifying the terms upon which this tenure may be converted into a freehold.

Note.—(1) The title-deeds issued under the above rules prior to 1869 having appeared to convey more right than was intended to be given, Act VIII of 1869 was passed by the Madras Government declaring that nothing contained in the title-deeds shall be deemed to define, limit, infringe or destroy the rights of any description of holders or occupiers of the lands from which any inam was derived or drawn, or affect the interests of any persons other than the inamdar named in the title-deed.

(2) The title-deeds issued prior to 1869 were not also in the name of the Secretary of State for India as required by the Statute 22nd and 23rd, Vict., Cap. 41, but the defect was removed by Statute 33 and 34 Vict., Cap. 59, in which all the title-deeds issued were declared valid.

(3) Tree inams were also ordered to be settled under the inam rules and title-deeds granted to them. (B.P., No. 1557, 2-6-83.)

Order 55, para. 3.]

APPENDIX II.

Form in which proposals for the resumption of Inams should be submitted to the Board.

Column 1.—Taluk and village.

Column 2.—Nature of service.

Column 3.—Extent and assessment.

Column 4.—Jodi.

Column 5.—Whether the inam is at present in the inamdar's possession: if not, date of alienation and name of person by whom the inam land is at present enjoyed.

Column 6.—Whether service is now rendered by the inamdar; if not, date of cessation of service by the inamdar.

Column 7.—Whether service was continued by other persons after the date referred to in the last column, and if not continued, action taken by villagers on the interruption of service and length of such interruption.

Column 8.—Name of person, if any, actually rendering service and his relationship to the inamdar.

Column 9.—Amount of fees in cash or kind paid by the villagers to the working incumbent, if any, and if he is not the inamdar, whether such remuneration is sufficient without the addition of the assessment on the inam.

Column 10.—Present wishes of the community in regard to the continuance of the service.

Column 11.—Collector's recommendation.

B.P., No. 20, 25-1-99.

Order 56, Foot-note.]

APPENDIX III.

Rules for the maintenance and repair of dasabandham tanks.

Inasmuch as dasabandham inams were originally granted to encourage the construction of irrigation works in districts ill-supplied with means of irrigation (and the amounts of the inams were presumably calculated on the assumed capital cost and annual cost of maintenance), the dasabandhamdars should be required to maintain the works in a due state of repair.

2. When a dasabandham irrigation work is reported to be in a bad state of repair and the restoration involves the construction or re-construction of sluices and surplus escapes, the Collector, or, in the case of works included in the list of minor works in charge of the Public Works Department, the Executive Engineer, shall cause an estimate to be prepared for the thorough repair of the work.

3. The cost of restoration of a dasabandham irrigation work, as provided in rule 2, shall be divided so far as it relates to the construction or re-construction of sluices and surplus escapes, between Government and the dasabandham inamdars in proportion to the interest each has in the work, this interest being determined by the ratio of the value of the inams to the average annual collection of revenue during the previous five years, but the inamdars should be first asked to give their consent to the execution of the necessary works, the cost of ordinary repairs included in the estimate being met wholly by the inamdars. If they refuse to consent, or, having consented, subsequently fail to pay their share of the cost, the inam will be resumed.

4. When a dasabandham irrigation work is reported to be in need of ordinary repairs, which do not involve the construction of any masonry work, the Collector shall call upon the dasabandham inamdars to execute the repairs necessary to bring the work up to the standard of efficiency generally considered necessary in the case of ordinary Government irrigation works and shall fix a reasonable time within which the repairs shall be carried out, failing which the inam should be fully assessed.

5. The restoration of dasabandham irrigation works, as provided for in rule 2, shall be carried out by the Public Works Department, or by the establishment under Collectors, the actual execution of the work being entrusted to the dasabandham inamdars. If they fail to execute the work in a satisfactory manner, the inam may be fully assessed.

6. In the case of dasabandham irrigation works, the usual percentage charges for establishment, tools and plant shall be waived.

B.P., No. 103, Sett., 12-3-1900.

Order 61, clause (iv).]

APPENDIX IV.

Statement showing the assessment charged on the excess area discovered in minor inams by survey measurements in village No. , taluk district.

Name of the inamdar and the number of the title-deed.	Survey.		Wet or dry.	Extent as per title-deed.	Add excess area arrived at at the rate of percentage of increase in the survey area over the revenue area of the village.	Total of columns 4 and 5.	Excess allowed at 10 per cent. on the area specified in column 6 to cover inaccuracies of the old measurement.	Total extent of columns 6 and 7 now determined as belonging to the inamdar.	Survey area.	Difference between the areas shown in columns 8 and 9, liable to be assessed.	Settlement.		The assessment charged on the area in column 10.	Quit-rent as per title-deed.	Total of quit-rent and the assessment to be imposed.
	Survey number.	Letter.									Rate per acre	Assessment.			
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15

B.P., No. 136, Sett., 29-3-1900.

Order 62, clauses (iii) & (iv).]

APPENDIX V.

Specimen Calculation of Quit-rent on Relinquished Inam Land.

	Assessment.	Quit-rent.
	RS.	RS.
Original inam	16	8
Charge on account of excess	4	4
Total ..	20	12
Land given up—excess	4	4
Inam	2	1
Total ..	6	5
Inam retained	14	7

The following examples show how the apportionment of the quit-rent between relinquished and retained portions of inams is worked out for a case in which the relinquished portion does not contain any excess area, and also for a case in which the relinquished field comprises an excess.

Suppose the following fields to be included in a single title-deed :—

Field numbers.	Old area.	Old assessment.	Add 10 per cent. for inaccuracy in measurement.	Total area to which inamdar is entitled.	Survey area.	Excess or deficiency.
1	2	3	4	5	6	7
	ACS.	RS.	ACS.	ACS.	ACS.	ACS.
1	1·0	1	0·10	1·10	2·00	+ 0·90
2	2·0	2	0·20	2·20	4·00	+ 1·80
3	3·0	3	0·30	3·30	1·30	− 2·00
..	6·0	6	0·60	6·60	7·30	+ 0·70

Settlement rate of assessment per acre.	Assessment on excess or deficient area.	Net charge for excess area.	Quit-rent.	Total charge.
8	9	10	11	12
RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
2	+ 1 13 0	} + 1 7 0	0 12 0	2 3 0
2	+ 3 10 0			
2	− 4 0 0			
...	+ 1 7 0	...	...	...

If field No. 3 which contains no excess but a deficiency is relinquished, then the demand on the retained portion will be Rs. 2-3-0 *minus* As. 2 or Rs. 2-1-0, of which As. 10 will be the charge for quit-rent, and the balance Rs. 1-7-0, the old net charge for excess area.

If, instead of field No. 3, field No. 1, which contains some excess, is relinquished, then the demand on the retained portion will be Rs. 2-3-0 *minus* As. 11 or Rs. 1-8-0, of which As. 9 will be the charge for quit-rent, and As. 15 will be the remaining charge for excess area.

The calculations are noted below :—

Survey number.	Survey area.	Settlement assessment.	Apportionment of net charge for excess area on field containing excess.	Column 3 *minus* column 4, the result representing the settlement assessment of the remaining portions of the fields treated as inam.	Apportionment of the quit-rent on the several fields with reference to their assessment in column 5.	Total charge for quit-rent and excess area on each field.
1	2	3	4	5	6	7
	ACS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1 ...	2·0	4 0 0	0 8 0	3 8 0	0 3 0	0 11 0
2 ..	4·0	8 0 0	0 15 0	7 1 0	0 7 0	1 6 0
3 ...	1·3	2 10 0	...	2 10 0	0 2 0	0 2 0
Total ...	7·3	...	1 7 0	13 3 0	0 12 0	2 3 0

B.Ps., No. 20, Sett., 14-1-93 ; No. 55, 9-2-93.

Chapter V.

YEOMIAHS, STATE PENSIONS, ETC.

66. Payment and Inspection of Pensioners and Yeomiahdars—*Descriptive roll.*—An accurate descriptive roll of all pensioners and yeomiahdars * should be kept under lock and key by the paying officer.

B.P., No. 2401, 26-5-77.

2. *Certificates.*—The incumbents themselves should be supplied with certificates only, without descriptive rolls; these certificates will refer to the incumbent's number on the register and specify the amount of his allowance as well as his name. In cases in which a permanent pay order is issued by the Accountant-General, the counterpart of the order will be delivered to the incumbent in lieu of a certificate. Such counterpart or certificate, as the case may be, must be produced and examined every time before payment is actually made.

B.P., No. 2401, 26-5-77.

3. *Personal attendance and exemption therefrom.*—Unless specially exempted, pensioners of all classes are required to attend personally to receive their allowances, and must also appear for examination before an officer of Government once in every six months. Exemption from personal appearance is allowed only to persons of exceptionally high rank, and to gosha women who are prohibited by their caste or religion from appearing in public and can prove to the satisfaction of the Collector that they never so appear under any circumstances whatever. In the case of gosha women, exemption can be granted by Collectors; in other cases, the sanction of [a] the Board of Revenue [a] must be obtained. Persons not entitled to claim exemption on these grounds may in special cases be exempted by Collectors on account of infirmity or old age.

B.P., No. 2401, 26-5-77. [a] B.P., No. 232, 3-9-98.

4. *Documents to be produced by agents.*—Pensioners and yeomiahdars exempted from personal attendance to receive allowances may be paid through their agents on production of (1) the pension certificate referred to in paragraph 2, (2) [a] either a duly stamped power-of-attorney or [a] a

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* This term is applied to persons in receipt of pensions called "Yeomiahs," which were originally calculated at so much per diem. [a] "They are of two kinds, viz., those granted for service and those for subsistence. The former have been granted for services, such as performing worship in a mosque, lighting tombs, imparting instruction in the Koran or the Persian language, &c., and the latter for the maintenance of the grantees and their families either as an act of charity or on account of faithful services rendered by them."[a]

[a] Letter from the Madras Government to the Government of India, No. 689 12-8-89.

receipt for the allowance signed by the pensioner or yeomiahdar [b] and attested by some respectable person approved by the Collector,[b] and (3) a life certificate signed by a Government servant or pensioner, or other well-known and trustworthy person. Life certificates signed by private individuals must be countersigned by some Government official; in villages, by the Village Munsif or Karnam; in Military cantonments, by the Station Staff Officer; in Regimental lines, by some Native Commissioned Officer; and in large towns, by some official to be previously named by the Collector who is likely to be acquainted with the circumstances of the case. In cases of suspected fraud, the Collector is authorized, where the agent or the person signing the life certificate is also a pensioner, to withhold payment of the pensions due to both pending investigation of the matter.

B.Ps., No. 3748, 3–11–84; No. 1587, Mis., 16–3–89; No. 121, 24–2–91.
[a] B.P., No. 886, 9–4–86. B.P., No. 121, 24–2–91.

5. *Periodical examination.*—Unless entitled to exemption under paragraph 3 *supra*,* every pensioner or yeomiahdar shall appear in person when summoned by the Collector for examination. Exempted persons shall be visited once a year (*a*) if gosha ladies, by some trustworthy woman deputed by the Collector, (*b*) if exempted on account of their rank, by the Collector or the Revenue officer in charge of the division in which they may be resident or any other officer not below the rank of a Deputy Collector who may be deputed for the purpose by the Collector. The object of such examinations and visits is to ascertain the existence and identity of the parties. The examination of persons other than those who enjoy special privileges under paragraph 3 may be entrusted to Tahsildars and Deputy Tahsildars.

B.Ps., No. 2401, 26–5–77; No. 2402, 28–9–82; No. 47, 14–1–87.

6. *List of pensioners exempt from personal attendance.*—With a view to check fraud, a list of pensioners and yeomiahdars exempt from personal attendance to draw allowances, or from personal appearance for the purposes of examination, should be published annually in the District Gazette in English and in the vernacular of the district. The list should be in the form of a table showing the name and residence of each pensioner, his present age and age when the pension was granted, the amount of pension, the name and residence of the person granting the life certificate, and of the agent last appointed to draw the pension.

B.P., No. 2401, 26–5–77.

7. *Finger-prints of pensioners.*—(i) Every pensioner who appears in person before the paying officer either for the receipt of his pension or at the time of the periodical examination should, on the first of such occasions, be called upon to furnish a set of the impressions of his finger tips. Pensioners who, on account of their rank, have been exempted from personal appearance before the paying officer [a] and are visited instead by the Collector or other officer deputed by him under paragraph 5 *supra* should be required to furnish their finger-prints at the first of such visits so as to enable any officer not personally acquainted with them

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* This exception, however, does not apply to persons exempted on account of age or infirmity from personal attendance to receive allowances.
B.Ps., No. 2401, 26–5–77; No. 2402, 28–9–82; No. 47, 14–1–87.

who makes a subsequent visit of inspection to satisfy himself as to their identity.[a] In the case of these pensioners, the finger-prints of the agents who ordinarily draw their pensions for them should invariably be recorded. In the case of gosha female pensioners, the impressions should be taken in the presence of a respectable female pensioner, a lady medical officer or some other trustworthy woman who can be produced as a witness, if necessary.

(ii) The taluk officer entrusted with the duty of taking and verifying the finger-prints should on no account be below the grade of Deputy Tahsildar. The operation should ordinarily be supervised by the Tahsildar, who should also certify to its having been correctly performed.

B.P., No. 61, 2-3-99.

[a] B.P., No. 2048, Mis., 30-6-99.

67. Payment of Arrears of Pensions—*Rules for payment.*—The following rules should be observed in the payment of arrears of pensions. They are applicable to all pensions and cash allowances remaining unpaid owing to failure to apply for payment or other neglect on the part of the recipients, [a]as well as to beriz deductions, but not to service pensions, which are governed by the rules * in Chapter XLIV of the Civil Service Regulations :—

(1) Pensions and other cash allowances are payable monthly, quarterly, half-yearly, or annually, according to the terms of the respective permanent pay orders.

(2) Pensions and other cash allowances should as a rule be drawn immediately after the close of the periods for which they are respectively due.

(3) When an application is made for the payment of arrears of pension or other cash allowance, the disbursing officer will examine the applicant personally and satisfy himself that he is the person entitled to the pension or allowance. He will then pay the arrears due to the applicant, subject to the conditions laid down in Notes 2 and 3 to this Order. In the case of persons exempted from personal attendance, special precautions for the prevention of fraud should be taken by the disbursing officers.

(4) The date on which application for payment was made should be distinctly noted by the disbursing officer on all vouchers on which payment of arrears may be made. A certificate to the effect that the applicant has been personally examined by the disbursing officer, or, in the case of a person exempted from personal attendance, that he has otherwise satisfied himself of the identity of the applicant (*vide* rule 3) should also be appended.

(5) The number of the permanent pay order upon which each pension or allowance is paid should be clearly noted on the voucher.

(6) Disbursing officers will also endeavour, as far as possible, to ascertain why pensions or other cash allowances have been left undrawn; the nature and date of casualties should be noted in the registers maintained for the purpose and communicated without delay to the Accountant-General, care being taken to return at the same time the

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* See Arts. 1038–1040.

permanent pay order upon which the pension or other allowance was paid. In the case of casualties among Carnatic stipendiaries, a report should also be sent to the Government Agent at Chepauk, and Paymaster of Carnatic stipends.

(7) Any pension or other cash allowance, the payment of which has not been sought for more than six years, should be struck off the registers; all arrears will be forfeited. Provided that if the pension or allowance is held under hereditary or permanent title, it may, under the special sanction of Government, be re-admitted without payment of arrears if a claim be preferred within twelve years from the date of last payment.

G.Os., No. 298, Finl., 21–2–81; No. 221, Finl., 14–2–82; B.Ps., No. 1217, 3–5–82; No. 1661, 28–6–82.

[a] B.P., No. 111, 2–5–99.

2. *Applications from representatives of deceased pensioners.*—When a person applies, as the legal representative of a deceased pensioner, for payment of arrears of pension or money allowance, the disbursing officer should require proof by affidavit or declaration in writing that the applicant is entitled to receive the payment asked for. Such affidavits and declarations are exempt from stamp duty under Schedule I, Act II of 1898.

G.O., No. 436, Finl., 8–3–79.

Note.—(1) All pensions and other cash allowances payable for fixed periods are due on the expiry of those periods, from which time, up to one year, they will be considered as current payments. After that, they will be considered as arrears. *Illustration.*—An allowance for December 1899 is due on 1st January 1900, and, if claimed before 1st January 1901, will be paid as a current allowance. From and after that date it will be paid as arrears.

B.Ps., No. 298, 21–2–81; No. 1217, 3–5–82.

(2) Arrears of pensions and other cash allowances will be paid in full for two years in addition to the current payment. *Illustration.*—An allowance due on 1st January 1900, but not claimed until 1st January 1902, will be paid in full, as well as the allowance due in any month, quarter, half-year or year subsequent to January 1900 and preceding January 1903, if applied for before the end of December 1902.

B.Ps., No. 298, 21–2–81; No. 1217, 3–5–82.

(3) Pensions and other cash allowances, parts of which are in arrears for more than two years, will be paid as follows:—

Current year	In full.
First year's allowance ...	In full.
Second year's allowance	In full.
Third year's allowance ...	10 per cent. deduction.
Fourth year's allowance	15 do. do.
Fifth year's allowance ...	20 do. do.

Illustration.—An allowance due from the year 1895, if applied for in 1900, will be paid as follows:—

Current	1900, in full.
Arrears	1899, in full.
	1898, in full.
	1897, 10 per cent. deduction.
	1896, 15 do. do.
	1895, 20 do. do.

B.Ps., No. 298, 21–2–81; No. 1217, 3–5–82.

68. Payment of Pensioners absent on Leave.—[a] Yeomiahdars may be permitted to proceed on pilgrimage to Mecca or other places, and may draw their pensions during absence for a period of[g] seven years.[a] [b] Applications to proceed to Mecca, however, should be submitted for the sanction of Government.[b] [c] With a view to prevent fraud during absence, an accurate descriptive roll in the prescribed form must be prepared of every Carnatic stipendiary or other pensioner proceeding on pilgrimage before departure, giving a description of the appearance, age, &c., of the pensioner at the period of his departure. Copies of these descriptive rolls should be forwarded to the British Political Agents in the different countries before whom the pensioners may be required to appear.[c] [d] In the case of service yeomiahs the latter rule need not be followed, as the amount of the yeomiah will be paid to the deputy who performs the service during the yeomiahdar's absence.[d] [e] In ordinary cases of leave of absence to pensioners, [g] Collectors [g] may grant the leave without reference to Government, prescribing such rules for the payment of the pensioners as they consider necessary in each case.[e] [f] Pensioners against whom a maintenance order has been issued by a Magistrate under Section 488 of the Criminal Procedure Code should not be granted leave to proceed beyond the Magistrate's jurisdiction unless a guarantee is given that the order will be duly complied with.[f]

[a] B.P., 7–1–22 ; M., Vol. I, pp. 12–3. [b] B.P., 7–5–49 ; M., Vol. I, p. 490.
[c] B.P., 10–5–47 ; M., Vol. I, pp. 419–20. [d] B.P., 25–4–50 ; M., Vol. I, p. 522.
[e] B.P., No. 1357, 4–3–64. [f] B.P., No. 1473, 10–3–64. [g] B.P., No. 583, 11–9–90.

69. Transfers of Payments.—[a] The practice of transferring the payment of yeomiahs and other allowances to districts other than those in which they were originally granted, is objectionable, as tending to cause unnecessary trouble to public offices and to facilitate fraud. Applications for such transfers should not be submitted to [c] Government [c] unless there are strong grounds for granting the indulgence.[a] [b] When the application is acceded to, the officer transferring the allowance will furnish the pensioner with the requisite certificate, and forward a duplicate to the paying officer with a descriptive roll of the pensioner in the prescribed form.[b]

[a] B.P., 11–8–53 ; M., Vol. II, p. 161 of 1853; B.P., No. 997, 8–6–81.
[b] B.P., 15–2–47 ; M., Vol. I, pp. 416–7. [c] B.P., No. 583, 11–9–90.

70. Report of Casualties—*Officers who should report.*—The officers mentioned in paragraph 4 of Standing Order No. 66 as having the duty of countersigning life certificates will also be required to report casualties and will be held responsible for correct reports.

B.P., No. 2401, 26–5–77.

2. *Rewards for information.*—[a] A reward of from Rupees 5 to Rupees 50 will be given according to circumstances for the earliest communication, to the officer of Government through whom the pension has been paid, of any casualty among civil pensioners which has not been reported within three months from the date of its occurrence.[a] [b] The same rule will apply to the communication of information regarding marriages, entertainment in the public service, or provision in life in any

other manner, in the case of persons whose stipends would be affected by such events.[b]

[a] B.P., 15-11-41; M., Vol. I, p. 317.
[b] Notification at p. 474 of the *Fort St. George Gazette*, dated 28th May 1847; B.P., 17-6-47; M., Vol. I, p. 423.

3. *Publication in the District Gazette of lists of pensioners.*—To prevent the recurrence of mistakes as to casualties and lapses, lists of recipients of all pensions, yeomiahs, and money allowances should be published in the District Gazettes. Any changes that may occur should be duly noted, and revised lists published every year in the prescribed form.

G.O., No. 408, 30-1-77.

71. Commutation of Grants.—The attention of Collectors is directed to the annexed rules for the commutation of pensions. [a] The rules apply to pensions of all descriptions other than those governed by the provisions of the Civil Service Regulations, whether perpetual or for life only.[a] [b] No pension however in excess of Rupees 20 per annum is to be commuted,[b] [c] except in the case of secluded females, whose pensions may be treated in this manner provided they do not exceed Rupees 240 per annum.[c] [d] It is highly desirable to encourage a disposition on the part of all stipendiaries to obtain by the commutation of their pensions the means of engaging in profitable employments, and commutation should, therefore, be encouraged whenever it has been ascertained that the character of the applicant is respectable, that the purpose is not to squander the money but to employ it profitably, and that there is a fair prospect of this being done.[d] [e] Applications for the commutation of Carnatic stipends should be forwarded through the Chepauk Agent.[e]

[a] B.P., 28-7-57; M., Vol. III, p. 58 of 1857; B.P., 23-6-59; M., Vol. III, p. 138 of 1859.
[b] B.P., 11-6-57; M., Vol. III, p. 41 of 1857.
[c] B.P., 5-4-59; M., Vol. III, pp. 89-90 of 1859; B.P., No. 1567, 28-3-60.
[d] B.P., 6-11-56; M., Vol. II, p. 107 of 1856. [e] B.P., No. 5427, 18-8-62.

Rules for the Commutation of Pensions.

(1) [f] The [g] Government will [g] sanction, on the report of the local authorities, and with the consent of the recipients, the commutation of all hereditary pensions and malikanas of the value of Rupees 20 and less per annum to dispossessed poligars or pensioned Rajas, at the rate of 20 years' purchase or Rupees 200 for every 10 Rupees of annual pension. Allowances granted for the benefit of institutions of a permanent character such as mosques and temples, and which have usually been regarded as perpetual, will also be commuted at the same rate.

(2) [g] The Government will [g] also authorize in the same manner, and at the same rate, the commutation of all personal pensions of Rupees 20 per annum and less, which may have been declared by Government to be hereditary on distinct reference made to it.

(3) With regard to grants for the support of dargahs, tombs, takias, or makans, which are not considered hereditary but are liable to

resumption, or reduction on a lapse, [g] Collectors may [g] recommend to Government commutation at a rate depending on the ages of the incumbents, and the prospect of the continuance of the allowances beyond their lives, but not exceeding in any case the maximum of 15 years' purchase.

(4) [g] The Government will [g] also commute, on the report of the local officers, and with the consent of the recipients, all life pensions of Rupees 20 per annum and less, at the rates entered in the schedule shown in appendix I; provided that the applicant for commutation is certified to be in good health at the time of application.

(5) [h] When a pension is capitalized and paid off, the recipient of the bonus shall be paid his or her stipend up to the end of the month preceding that in which the bonus is disbursed, if not more than six months have elapsed since the date of the application to Government for commutation. If a bonus cannot be disbursed within the first half of a month, payment of it should be deferred until the beginning of the following month. If more than six months have elapsed from the date of application to Government, the calculation of the bonus in cases coming under rules 3 and 4 must be revised.[h]

(6) With a view to prevent the fraudulent or erroneous re-issue of pensions commuted in whole or in part under the foregoing rules, Collectors are required to keep a separate register in their offices of all pensions so commuted. This register should be kept in the prescribed form, and must be referred to on every application for a commutation; and in every case submitted for the orders of [g] Government [g] it should be distinctly stated that the register has been examined.

(7) By the term "recipient" or recipients of a pension is to be understood the person or persons whose names are registered in the district lists, without reference to other members of the same family who may participate therein. The consent of the head of the family, or of the registered recipients, will alone be deemed sufficient for the purposes of the commutation authorized by these rules; but the Collector may, if he sees cause, order the distribution of the purchase-money among the members of a family, in the proportion in which they may have been accustomed to participate in the pension.

(8) These orders are to be made known to all pensioners, and Collectors are instructed to endeavour to buy up all pensions of trifling amount. These petty payments, and the correspondence, accounts and references connected with them, occupy much of the time of Collectors, the Accountant-General and the Government, which might be much more profitably employed. Moreover many of the pensions, or the shares into which they are divided, are so small as to be wholly insufficient for the subsistence of the recipients, and will probably be gladly commuted in many cases on the favourable terms here authorized.[f]

[f] B.P., 21-7-55; M., Vol. II, pp. 77-79 of 1855; B.Ps., No. 583, 11-9-90; No. 654, 29-10-90.
[g] B.P., No. 583, 11-9-90. [h] B.P., No. 206, 5-5-92.

72. Sub-division and Alienation of Pensions—*Sub-division generally prohibited.*—[a] The sub-division of Service Yeomiahs is altogether prohibited; for, if it were allowed, the object for which the Yeomiahs were originally granted would in a short time become unattainable.[a]

[b] Subsistence allowances and hereditary allowances should not be subdivided without very good grounds. These grants were usually made for the respectable maintenance of a particular family or individual, and the members of the family should look to its head for their support.[b] [c] The alienation of any portion of an hereditary pension by assignment is contrary to the spirit of Act * XXIII of 1871, and Collectors are not bound to recognize or give effect to such assignments. At the same time, should the members of the family of a pensioner who are entitled to a share in the pension, or to maintenance, complain of non-participation, it is the duty of the Collector to dispose of the case on its merits.[c] [d] If the pensioner neglects to comply with the Collector's orders, the Collector should direct the proper amounts to be separately disbursed, or take such other measures as will secure the rights of all the members of the family.

[a] B.P., 18–1–41; M., Vol. I, p. 295, Notes 1 and 2.
[b] B.P., 18–1–41; M., Vol. I, p. 295, Notes 3 and 4; B.P., 27–2–51; M., Vol. II p. 5 of 1851, Note 5.
[c] B.P., 27–2–51; M., Vol. II, p. 5 of 1851, Note 6.
[d] B.P., 27–2–51; M., Vol. II, p. 5 of 1851, Note 5.

2. *Rules under Act XXIII of* 1871.—The following rules have been issued by Government under Act XXIII of 1871:—

"(1) Claims relating to any pension, or grant of money or land "revenue, falling within the scope of the Pensions Act, inquired into "by the Collector or other authorized officer under Section 5, shall be "reported by him for the orders of Government.

"(2) A certificate declaring that a claim to such pension or grant "may be tried by a Civil Court shall not be granted under Section 6 "without the previous sanction of Government.

"(3) Such certificate will ordinarily be granted when a person *bonâ* "*fide* claims a right of succession to, or participation in, a pension or grant "of money or of land revenue, under the terms and within the intention "of the endowment; but when the claim is for the recovery of the pension "or grant, or any part of it, alienated to third parties by the life-"tenant or trustee for the time being, contrary to the intention and "object of Government in creating or continuing the grant, the case will "be inquired into and reported for the decision of Government itself.

"(4) Whenever the decision of Government in cases inquired into "under Rule 3 recognizes the justice of the claim or any part thereof, "it shall be carried out if (*a*) the pension be a cash payment or a beriz "deduction, by an order to the Treasury or Village officers concerned to "pay the amount then in the Treasury, or thereafter accruing to be "payable, to the party declared to be rightfully entitled; and if (*b*) it be "a grant of land revenue, by proclamation in the village and a written "notice to the ryots in occupation of the land, that the Government has "decided in favour of A. B. as the inamdar; and by the issue of a "certificate authorizing the party recognized by Government to sue those "who under colour of title may already have wrongfully received any "such pension or inam."

G.O., No. 1290, 4–10–80; B.P., No. 332, 25–2–81.

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* *Note.*—The Pensions Act XXIII of 1871 has been held to apply to unenfranchised nams.

Indian Law Reports, Madras, XII, p. 98; B.P., No. 472, 8–8–91.

73. Continuance and Renewal of Pensions—*General procedure.*—[a]In cases where grants acknowledged to be perpetual lapse to Government on the death of the holders, and the new claimant is the legal heir * according to the law or usage of the parties concerned, registry may at once be made in the new claimant's name and the payment continued, the circumstance being reported for the confirmation of Government.[a] Lapses should be reported in the prescribed forms, [b] and any original sanad which may be forthcoming, together with translations, should be submitted.[b] [c] In reports regarding the renewal of allowances for charitable or religious service which are perpetual on condition of service, it should be stated whether the service is still kept up.[c] [d] In the case of Yeomiahs for schools, the nature of the school and the necessity for keeping it up should be reported. Yeomiahs for offering up prayers for the State cannot be viewed as hereditary, and impoverished circumstances will not be accepted as a just ground for the renewal of an allowance.[d] [e] When any delay has taken place in applying for the renewal of an allowance, it should be fully explained, as well as any difference between the sum applied for and that originally granted.[e] [f] The age of all widows who may be claimants should be given.[f] When an allowance is renewed for one life only, the fact should be distinctly explained to the grantee.

[a] B.P., 3–7–51; M., Vol. II, p. 26 of 1851.
[b] B.P., 29–9–45; M., Vol. I, p. 383; B.P., 29–3–47; M., Vol. I, pp. 418–9; B.P., 12–3–57; M., Vol. III, p. 14 of 1857.
[c] B.P., 10–6–50; M., Vol. I, pp. 524–5.
[d] B.P., 27–2–51; M., Vol. II, pp. 3–4 of 1851.
[e] B.P., 8–3–52; M., Vol. II, p. 53 of 1852. [f] B.P., No. 3551, 27–6–65.

2. *Regulation of provision for the heirs, &c., of a deceased political stipendiary.*—On the decease of a political stipendiary or members of a stipendiary family, the case will be taken into consideration by the Local Government and rules will, if necessary, be framed in the spirit of those prepared for the Mysore family, for the future regulation of the provision, if any, to be made for the heirs or dependants of the deceased stipendiary, or of the family to which he belonged. The Mysore rules are given in appendix II.

B.P., 13–6–57; M., Vol. III, p. 43 of 1857.

3. *Continuance of lapsed political pension to the pensioner's widow.*—On application from Collectors, the Government will consider the desirability of continuing lapsed political pensions for the support of a pensioner's widow to the amount of one-half the lapsed pension.

B.P., 3–3–59; M., Vol. III, p. 38 of 1859.

4. *Powers of the Local Government.*—The following rules regarding the powers of the Local Government to sanction the continuance of yeomiah and other allowances have been approved by the Government of India:—

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* *Note.*—Enquiries in regard to the heirs of deceased pensioners and yeomiahdars will generally be conducted by the Tahsildar. During the absence of the Tahsildar from head-quarters, the Taluk Sheristadar or Head Accountant may conduct such enquiries, provided that no final orders are passed in any case without the Tahsildar's approval.

[G.O., No. 680, 14–11–98.

"(1) No fresh pensionary grants, other than pensions and gratuities "authorized by the Civil Service Regulations, will be made by the Local "Government without the previous sanction of the Government of India.

"(2) Service yeomiahs will generally be continued on lapse, by "the Local Government, so long as the prescribed service is rendered. "But in cases where the service is no longer required to be kept up, the "Government will use its discretion in continuing or resuming the "grant.

"(3) Subsistence yeomiahs granted for one or more lives lapse, as a "rule, on the death of the persons to whom the allowances were granted. "It is open, however, to the Government to continue them for very "special reasons, such as the poverty of the applicants. In such cases "the grants will generally be reduced in amount and intimation be "given to the grantees that the bounty of Government will not be "extended beyond their lives. Pensions not expressly granted for a "number of lives will be gradually reduced on the occurrence of lapses "with a view to their final discontinuance.

"(4) Allowances in favour of charitable institutions will be con- "tinued so long as the charities are maintained.

"(5) Allowances granted as compensation for the resumption of "lands, offices or privileges will be continued or resumed according to "the terms of the grant in each case and in accordance with the princi- "ples enunciated in the endorsement of the Government of India, Finan- "cial Department, No. 3418, dated 11th September 1871. That is to "say, where the pension is of the nature of private property or is an "allowance in perpetuity in lieu of property given up to Government, "it will be continued to legal heirs, including, in the case of Hindus, "adopted heirs. Where this is not the case, but the Government has "declared its intention to continue the pension hereditarily, adopted heirs "have no claim to succeed as of right, but the Local Government may "continue it to them if it sees special reasons to do so."

B.P., No. 400, 9-7-90.

APPENDIX I.

Tables for commuting Pensionary Grants.

For male lives.

Value of annuities, payable monthly in arrears. Hardy's Indian Life table, Interest 6 per cent.

Age last birthday.	Value of annuity.	Age last birthday.	Value of annuity.	Age last birthday.	Value of annuity.	Age last birthday.	Value of annuity.	Age last birthday.	Value of annuity.
0	9·853	19	12·119	38	10·353	57	7·031	76	3·048
1	11·690	20	12·050	39	10·222	58	6·815	77	2·879
2	12·346	21	11·979	40	10·087	59	6·596	78	2·716
3	12·723	22	11·906	41	9·948	60	6·375	79	2·558
4	12·944	23	11·831	42	9·803	61	6·153	80	2·403
5	13·066	24	11·754	43	9·653	62	5·930	81	2·252
6	13·117	25	11·675	44	9·498	63	5·707	82	2·104
7	13·114	26	11·593	45	9·337	64	5·484	83	1·962
8	13·069	27	11·509	46	9·170	65	5·262	84	1·824
9	12·996	28	11·421	47	8·999	66	5·042	85	1·684
10	12·902	29	11·331	48	8·823	67	4·824	86	1·537
11	12·796	30	11·237	49	8·642	68	4·609	87	1·373
12	12·686	31	11·141	50	8·456	69	4·396	88	1·196
13	12·582	32	11·041	51	8·265	70	4·188	89	1·015
14	12·487	33	10·936	52	8·070	71	3·984	90	0·847
15	12·403	34	10·828	53	7·870	72	3·785	91	0·615
16	12·328	35	10·716	54	7·665	73	3·592		
17	12·207	36	10·599	55	7·457	74	3·404		
18	12·188	37	10·479	56	7·245	75	3·223		

For female lives.

Value of annuities, payable monthly in arrears. Hardy's Indian Life table, Interest 6 per cent.

Age last birthday.	Value of annuity.	Age last birthday.	Value of annuity.	Age last birthday.	Value of annuity.	Age last birthday.	Value of annuity.	Age last birthday.	Value of annuity.
0	10·317	19	11·910	38	10·649	57	7·382	76	3·098
1	11·883	20	11·860	39	10·542	58	7·145	77	2·917
2	12·415	21	11·811	40	10·430	59	6·906	78	2·741
3	12·701	22	11·763	41	10·311	60	6·666	79	2·571
4	12·862	23	11·714	42	10·186	61	6·425	80	2·404
5	12·939	24	11·663	43	10·052	62	6·183	81	2·244
6	12·956	25	11·610	44	9·911	63	5·942	82	2·091
7	12·925	26	11·555	45	9·765	64	5·702	83	1·946
8	12·860	27	11·498	46	9·611	65	5·463	84	1·809
9	12·770	28	11·438	47	9·447	66	5·227	85	1·679
10	12·662	29	11·376	48	9·274	67	4·993	86	1·544
11	12·546	30	11·311	49	9·093	68	4·763	87	1·381
12	12·430	31	11·242	50	8·905	69	4·536	88	1·194
13	12·325	32	11·171	51	8·708	70	4·313	89	·991
14	12·233	33	11·096	52	8·503	71	4·096	90	·787
15	12·152	34	11·016	53	8·291	72	3·884	91	·576
16	12·081	35	10·933	54	8·072	73	3·677		
17	12·019	36	10·843	55	7·846	74	3·477		
18	11·963	37	10·748	56	7·616	75	3·285		

Order 73, para. 2.]

APPENDIX II.

Mysore Family Pension Rules.

Resolution of the Government of India, Foreign Department, dated 17th April 1857, prescribing rules for the Grant of Stipends to the Members of the Tipu Sultan's Family.

"1st. That in pursuance of the instructions conveyed in the Honour-"able Court's Despatch, No. 16 of 1855, dated the 4th July, the sum of "Rupees 1,000 per mensem shall be added to the allowance (Rupees 2,096) "now received by Prince Ghulam Muhammad, the only surviving son of "Tipu Sultan, the said increase to have effect from the 1st August 1855. "2nd. That the allowances received before the 26th October 1855 by the "grandsons of Tipu Sultan, varying from Rupees 543-8-0 to Rupees 132, "be equalized, and a uniform stipend of Rupees 600 per mensem be assigned "to each such grandson for his life, lapsing at his death. 3rd. That the "allowances now received by the grand daughters of Tipu Sultan, varying "from Rupees 261 to Rupees 66 per mensem, be equalized, and a uniform "stipend of Rupees 261 be assigned to each of the said granddaughters for "her life-time, lapsing at her death. 4th. That on the death of any of "the grandsons or granddaughters of Tipu Sultan, they being the children "of sons of the said Tipu Sultan, the Superintendent of Mysore Princes "shall report the number and names and relationship of those relations "who have been supported on the stipend of such deceased person, and "that it shall be competent to the Government of India, on a consideration "of all the circumstances then existing, to assign to each, or any of them, "such pension or pensions as it may think proper. And whereas by clauses "7 and 8 of this Resolution, the existing stipends of great grandsons and "great granddaughters of Tipu Sultan, being children of sons of the said "Tipu Sultan (whose fathers are now deceased), are to be raised to Rupees "200 and 100, respectively, it is resolved that on the decease of any grand-"son, being the son of a son of the said Tipu Sultan, the Government shall "be at liberty to assign to the sons and daughters (now living and not being "sons and daughters born of Khawases) of such grandson, pensions of "Rupees 200 and 100 per mensem, respectively, granting to the other "relations who may have been supported on the stipend of the deceased, "such allowances as it may think proper. And it is further resolved, "that on application to that effect being duly made, the Government shall "be competent once for all to commute the amount of pension which would "be receivable by any great granddaughter of Tipu Sultan according to "the foregoing resolution, to one sum payable to her during the life-time "of her father by way of an advance for marriage and dower. 5th. That "it be distinctly understood and explained to the members of the Mysore "family, that children born of Khawases after 26th October 1855 will not "be entitled to any stipend or other provision whatsoever. 6th. That it be "further understood and explained, that the stipends of all Begams and "Khawases will lapse, absolutely and finally, on the death of the stipendia-"ries severally. 7th. That the allowances now received by the great grand-"sons of Tipu Sultan, being the sons of a son of the said Tipu Sultan, whose "fathers are now deceased, be equalized, and a uniform stipend of Rupees "200 per mensem be assigned to each of such great grandson for his life-"time. 8th. That the allowance now received by the great granddaughters

"of Tipu Sultan, being the children of a son of the said Tipu Sultan, whose "fathers are now deceased, be equalized, and a uniform stipend of Rupees "100 per mensem be assigned to each of such great granddaughters for her "life-time. 9th. That the great grandsons and great granddaughters of "Tipu Sultan, being the children of sons of the said Tipu Sultan, whose "fathers are living, and who may be in the receipt of allowances under the "operation of the orders of Government, dated 5th February 1840, shall, "in the spirit of those orders, receive during the life-time of their father a "maintenance in the aggregate equal to one-third of the augmented stipend "which will accrue to such father in accordance with the second clause "of this Resolution, and no more. Provided that on the death of such "father the rule prescribed by clause 4 of this rule shall become applicable "to such great grandsons and great granddaughters. 10th. That, on special "considerations, the allowances now received by Nawab Ghulam Ali, the "nephew, and by his sister the niece of Tipu Sultan, and by their mother "the widow of the late Nawab Karim Shah, be re-adjusted as follows, "viz.:—'To Nawab Ghulam Ali Rupees 1,000 per mensem; to his sister "Rupees 200 per mensem; to their mother Rupees 200 per mensem.'"

B.P., 13-6-57; M., Vol. III, pp. 46-9 of 1857.

Chapter VI.

PUBLIC ENDOWMENTS.

74. Choultries for native travellers—*Duty of Collectors.*—It is the duty of the Collector to ascertain, from time to time, that the choultries for which grants of land have been made are kept in good repair, and that proper establishments are maintained therein for the benefit of travellers. When the object for which a choultry was built is abandoned, steps should be taken to resume any grant of land made in furtherance of that object.

B.P., 20-8-29; M., Vol. I, pp. 99-100.

2. *Occupation of choultries.*—Collectors should not permit choultries to be occupied wholly or partially to the exclusion of the persons for whose benefit they were originally provided. They should not ordinarily be used in connection with the public service.

B.P., No. 1150, 6-3-60.

3. *Grant of waste land as an endowment for private choultries.*—The grant of waste land as an endowment in aid of choultries erected by private individuals is now prohibited by Government, although such grants were freely made in former times when it was considered expedient to stimulate the construction of such buildings. Collectors should decline to consider applications for aid for this purpose, unless the circumstances are so exceptional as to warrant the grant of a special concession, in which case the sanction required by Standing Order No. 24 should be obtained.

B.P., No. 496, 29-8-93.

75. Schools for religious instruction.—It is the duty of Collectors to prevent the appropriation of the proceeds of an endowment to purposes contrary to the intentions of the donors. Care should, however, be taken that interference with schools for Hindu or Muhammadan religious instruction supported by charitable grants of former Governments is exercised no further than is absolutely necessary to secure this result.

B.P., 18-3-41; M., Vol. I, p. 298.

76. Use of native public buildings.—The attention of Collectors is drawn to the annexed remarks of the late Court of Directors on the subject of the appropriation of native edifices:—

"In our Despatch of the 30th March 1842, No. 4, para. 5, we have "expressed our hope that, in the use to which the tomb at Secundra has "been applied, offence has not been given to the religious feelings of "the Muhammadan population. We think it further necessary to draw "your attention to the sentiments conveyed to you in our Despatches of "the 23rd of February 1813, para. 26, and 26th April 1820, paras. 131

"to 133, viz., that the credit of our administration is connected with the "preservation of such a memorial of the former splendour of the Indian "Empire, and that it is essential to the character of our Government "that the religious prejudices and rights of the natives, whether of "the Muhammadan or Hindu persuasion, should, on all occasions, be "respected and maintained. We find it difficult to reconcile with these "sentiments the idea of Akbar's tomb at Secundra being employed "as a receptacle for prisoners, and unless you shall be of opinion that "there is ample ground for our being satisfied on that point, we desire "that such an appropriation of the building may be immediately "discontinued."

Court's Despatch to the Government of India, No. 5, dated 4th May 1842, in Board's Circular Order, dated 13th October 1842; M., Vol. I, pp. 329–30.

77. Rules for the Election of Temple Committee Members—*Rules for the supply of vacancies in Managing Committees appointed under Section 7, Act XX of 1863:—*

I. On the occurrence of a vacancy, the remaining members of the committee shall forthwith give public intimation of such vacancy by advertisement in the District Gazette, and by causing a written or printed notice thereof to be affixed to some conspicuous place in each religious institution under their management.

II. The advertisement and notice shall set forth the name of the member in whose stead a new member is to be elected; the date on which the vacancy occurred; and the place, day, and hour fixed for the election by the remaining members of the committee.

III. The place of the election shall be the principal religious institution under the management of the committee, or the *Kasba* town of the district, or of the taluk, in which the institution where the vacancy occurs is situated.

IV. The day to be fixed for the election shall not be earlier than one month, nor later than three months, from the date on which the vacancy occurred, and within those limits shall, as far as practicable, be so fixed as to enable persons living within the jurisdiction of the committee, and entitled to a vote at the election under clause XIII *infra* to attend and vote for a new member.

V. The voting shall commence at 6 A.M. and close at 5 P.M. of the day fixed for the election.

VI. The remaining members of the committee shall appoint a sufficient number of respectable and trustworthy persons as tellers to receive and register the votes of the electors. No person shall be appointed a teller who is himself a candidate for the vacant office, or the agent of such candidate.

VII. The remaining members of the committee shall make such arrangements for taking the votes of the electors, as will admit of all voters having reasonable time and opportunities to register their votes within the hours fixed, and shall appoint not less than two tellers to each office where the votes may be given. Each elector shall declare to the tellers, in writing, the name, residence, occupation, or other description of the person for whose appointment he votes, as well as his own.

VIII. The tellers shall immediately enter the names, &c., of the elector and his nominee in a book which shall be provided for the purpose

by the committee, and shall require the voter to attest the registry by signature or mark. The voting papers shall also be duly filed by the tellers.

IX. The books of registry shall be in the prescribed form, and at the close of the voting shall be signed by the tellers who took the votes therein registered.

X. The result of the election shall be declared by the remaining members of the committee within twenty-four hours after the closing of the voting.

XI. A notice containing the result of the election and signed by the remaining members of the committee and the tellers shall without delay be published in three successive issues of the District Gazette and affixed to some conspicuous place in each religious institution under the management of the committee.

XII. After the result of the election has been declared, the registry book of votes and files of voting papers shall be kept open for the inspection of the electors for a fortnight, in a convenient place at the town where the election took place, and shall be carefully preserved by the committee among their records.

XIII. The following persons will be entitled to vote at elections of members of committees :—

1. Owners of lands, situated within the jurisdiction of the committee, and paying an annual revenue to Government of not less than Rupees 20.
2. Owners of landed property, situated as aforesaid, wholly or partially exempted from the payment of revenue to Government; but which if not so exempt would be liable to an annual payment of Rupees 20.
3. Owners of house property, situated as aforesaid, of the estimated value of Rupees 250 and upwards.
4. Occupiers of houses, situated as aforesaid, of the annual rental of Rupees 50 * and upwards.
5. Persons in the employment of Government on salaries of Rupees 150 per annum and upwards, or in the receipt of pensions from Government of the like amount.
6. Possessors of private income to the amount of Rupees 150 and upwards.
7. Persons supporting any religious endowment under the management of the committee by annual payments of not less than Rupees 50, or a donation of Rupees 500.
8. Graduates of any University who have resided for six months prior to the election within the jurisdiction of the committee.
9. Any person not qualified as aforesaid and claiming to vote must establish his right to the satisfaction of the committee.

Provided always that no person shall be entitled to vote at any election unless he professes the religion for the purposes of which the religious institution under the management of the committee was founded or is maintained, and is interested in its maintenance and is not a minor :

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* B.P., No. 874, 10-12-89.

Provided also that no person shall be entitled or allowed to vote unless he has been registered as a voter at least seven days before the occurrence of the vacancy at which he desires to vote.

XIV. Every committee shall keep a register of voters, in which shall be entered the name, occupation, or other description and qualification of every person entitled to vote at their elections; and every person satisfying the committee that he possesses the qualifications hereinbefore mentioned shall be entitled to be registered as a voter, and be furnished with a copy of the entry of his name, &c., in the register.

XV. No person shall be entitled to more than one vote for each vacancy.

XVI. Voting by proxy shall be allowed only in the case of absentees supporting institutions under the management of the committee by annual payments of Rupees 500 or upwards, or donations of Rupees 5,000. The authority produced by the proxy must have been executed before a public officer not below the grade of Sub-Magistrate, and attested by him.

XVII. Voters proved to have wilfully registered more than one vote for each vacancy shall thereby be disqualified for again voting, and their names shall be removed from the register.

XVIII. The person who receives the largest number of votes shall be declared duly elected as a member of the committee, and in the event of two or more persons having an equal number of votes, the selection shall be determined by lot.

XIX. Any person proved to have given, directly or indirectly, any valuable consideration whatever in return for a vote shall be thereby disqualified from being elected.

XX. The election of any person, except in conformity with these rules, shall be null and void.

B.P., No. 3055, 7–6–65.

78. Payment of temple service allowances—(i) *Where the temple is under the control of a committee.*—[a] Allowances payable for temple services should be disbursed to those who are recognized as trustees by the Temple Committee in cases in which the institutions concerned are under the control of a committee. To ensure this being done, the several committees should be required to notify to the Tahsildar of the taluk in which payments are to be made all appointments and dismissals of trustees under their orders. The Tahsildar will then issue the necessary instructions to the village authorities.[a] [b] Government can only recognize those persons as servants or trustees of a temple who are recognized as such by the committee.[b]

(ii) *Where the temple is not under the control of a committee.*—[a] Should a dispute arise as to the person to whom payment is to be made in respect of a temple not subject to the control of the committee, the rival claimants must be referred to the Civil Court, payment being continued as before until otherwise ordered by a competent Court.[a]

[a] B.P., No. 2645, 19–9–79. [b] B.P., No. 4235, 21–6–66.

Chapter VII.

IRRIGATION AND OTHER PUBLIC WORKS.

79. Relations with the Public Works Department—*General procedure.*—The procedure to be adopted by Collectors in dealing with the Public Works Department is detailed in the Public Works Code, and Collectors should make themselves thoroughly acquainted with it.

2. *Consultation with the Executive Engineer.*—Before submitting proposals for the construction of new buildings or execution of improvements to existing ones, Collectors should consult the Executive Engineer of the division, fully explaining the necessity for the work. The Executive Engineer may then be requested to arrange for the preparation of the necessary plans and estimates. Representations adverse to the Public Works Department should never be made unless the matters referred to have been previously discussed with the local head of the department.

3. *Communications to be addressed to the Executive Engineer.*—Remarks by the Revenue authorities regarding works under the supervision of taluk overseers as well as applications for reports or information should be addressed to the Executive Engineer and not to any subordinate.

4. *Supplies and labour.*—The officers of the Revenue Department should render all reasonable assistance to the Public Works Department in obtaining supplies, procuring labour, &c., and any taluk servants who may directly or indirectly throw obstacles in the way of the Public Works Department should be severely punished.

E.M.C., No. 817, P.W.D., 29-4-57.

5. *Custody of Public Works Cash-chests, &c.*—On requisition being made to that effect, Collectors will permit the cash-chests of executive officers of the Public Works Department to be placed in the taluk treasury. Collectors will also give such aid to the Public Works Department in regard to the remittance of money to subordinates as they are able to afford without impairing the efficiency of their own department.

E.M.C., No. 2793, P.W., 23-12-58. See also paragraph 5 of S.O. No. 185 *infra.*

6. *Forms of address.*—The forms of address between officers of the Revenue and Public Works Departments will be found in Appendix III to the "Office Routine" chapter (chapter XV).

80. Powers to sanction works and repairs chargeable to the Public Works Grant—(i) *Emergent work for the protection of irrigation works.*—During the rainy season or in the event of a flood, and in the absence of a competent member of the Public Works Department, the Collector or any of his duly authorized subordinates may sanction

the execution by the Revenue Department of any emergent work for the protection or immediate repair of irrigation works, roads, bridges, or river bunds, without limit as to cost. It is the duty of the Executive Engineer to supply funds for any emergent work, the execution of which has been ordered by a Revenue officer, provided the work is one which the Public Works Department is required to maintain. It is to be noted, however, that when the services of a Public Works officer of any grade are available, Revenue officers must leave the execution of the works to him, restricting their own action to giving all the aid in their power in procuring labour and materials; Revenue officers have no authority to act in such cases unless no competent member of the Public Works Department is on the spot.

B.P., No. 6527, 7-11-70.

(ii) *Ordinary repairs to irrigation works.*—The powers of Collectors in regard to the sanction of ordinary repairs to irrigation works or revenue buildings falling under the Public Works budget will be found described in the Public Works Code.

81. Execution of works chargeable to the Public Works Grant—*Sanction for execution.*—No work of any description for whatever purpose required shall be put in hand, nor shall any appropriation be made, except on a sanctioned estimate. The officers of the Public Works Department have been instructed on no account to pay for works the execution of which appertains to them, if such works have been undertaken by others without their authority. Any violation of these orders will subject the officer concerned to a mark of the severe displeasure of Government, and he will be held personally responsible for any unauthorized expenditure that may be incurred.

B.P., No. 2827, 30-5-65.

2. *Supply of funds to Revenue officers.*—When a public work belonging to the Public Works budget is carried out under the superintendence of a Revenue officer, the funds will be supplied by the Executive Engineer of the division to the Collector of the district, who will receive advances on general account and not on account of specific works. Subordinate Revenue officers entrusted with the execution of works will obtain the requisite funds from the Collector.

B.P., No. 6648, 10-10-64.

3. *Accounts and returns.*—Collectors and their Revenue subordinates who may be entrusted with funds for the execution of public works will keep accounts and render returns in such forms and at such times as may be prescribed, and the Examiner of Public Works Accounts will, when inspecting the accounts of Range officers, take the opportunity of assisting Civil officers with his advice on any points in connection with Public Works Accounts on which they may require it. Subordinate Revenue officers will be in account with the Collector of the district, and he alone will be in account with the Examiner of Public Works Accounts, who will supply all forms to be used in accounting for Public Works expenditure.

4. *Completion certificate.*—On the completion of each work a completion certificate will be prepared by the Revenue officer and submitted through the Collector of the district to the Examiner of Public Works Accounts for final audit.

G.O., No. 1050, 9–6–76.

82. Charge of Buildings—*Buildings vacated by the Revenue Department.*—When the Revenue Department vacates or relinquishes the use of a public building, the Collector must make over the building formally to the custody of the Public Works Department. That department will take the orders of Government as to the future disposal of the building.

G.O., No. 1342, 19–7–61.

2. *Sale of old fort walls or other old buildings.*—Old fort walls or other old buildings should not be offered for sale to private parties until a reference has been made to the officers of the Public Works Department as to whether the materials are likely to be required for public buildings or for municipal improvements.

B.P., No. 927, 20–4–74.
See also Standing Order No. 22.

83. Petty Construction and Repair of Buildings—*Definition.*—The Government of India has defined Petty Construction and Repairs of Buildings under the Civil Budget in the following terms :—"The "following classes of works shall not be considered as Public Works in "the sense of requiring to be provided for in the Public Works Budget "Estimate, and disbursed under the Public Works Department rules, "unless they are to be executed by the agency of the Public Works "officers, but their construction or repair may be provided in the Civil "Estimates under each department as petty construction and repair. (*a*) "Duly authorized shelter for establishments, whether bungalows of a "temporary character or huts. (*b*) Police lines and buildings, except "large police stations. (*c*) Educational buildings, with the exception of "large permanent structures. (*d*) Any buildings, permanent or temporary, of which the cost is under Rs. 1,000 each; but alterations, "additions, or repairs to buildings in charge of the Public Works "Department, and borne on the returns of that department as recognized State buildings, will not come under this class of works. Grants-"in-aid to such works as, though constructed by private agency, would, "if carried out at the expense of the State, be Public Works, will be "Public Works charges; and grants-in-aid made to Special Funds, with "the object of assisting in such constructions, will fall into the Public "Works Estimates."

2. *List of works to be included in the budget.*—Previous to the submission of his budget, the Collector should, in consultation with the District Engineer, decide what works under the head of Petty Construction and Repair should find place in it for the ensuing year. In selecting these works, preference should first be given to those which are considered emergent, and the completion of which within the next official year is absolutely necessary, and next to such as have been already commenced and remain unfinished. The several works should be distinguished in the budget under the two distinct heads of "Original Works" and "Repairs" arranged under the several major heads of Land Revenue, Customs, Miscellaneous, &c. All the works entered in the budget should

be such as can be executed by the Revenue Department with the unskilled labour available on the spot. Repairs to buildings constructed on type designs should be executed only by the Public Works Department [a] if estimated to cost more than Rs. 1,000 [a] and should not be included in this budget. The list of works should invariably accompany the Revenue budget.

B.P., No. 256, 13-6-94. [a] G.O., No. 2172 W., 15-8-99.

Note.—Petty repairs to office buildings of Collectors and their subordinates, taluk cutcherries, Sub-Magistrates' offices, &c., should be entered under the head of Land Revenue. Charges for erecting pandals should be provided for under Petty Construction and Repairs. The construction and repair of Sea Custom buildings and Land Custom chowkies should find place under the head of Customs.

G.O., No. 1460, 26-5-68.

3. *Provision for works costing more than Rs.* 1,000 *each.*—The Executive Engineer should be requested to embody in the budget submitted by him to Government in the Public Works Department, all large works, the cost of which may exceed Rs. 1,000 and which cannot be executed without the agency of the professional department. Collectors should take care that the necessary requisitions in this behalf are made in time to the Executive Engineer.

B.P., No. 6910, 29-9-68.

4. *Powers of officers to sanction estimates.*—Divisional officers may sanction estimates for such new works as well as for such repairs *as are entered in the list* of petty construction and repairs for the year, up to a limit of Rs. 100 in each case. The Collector's sanction is sufficient up to Rs. 1,000 in each case; and the Board may sanction new works and repairs, *not entered in the list*, up to Rs. 1,000. When applications for new buildings or additions to buildings are made, some statement of the reasons should be supplied to take the place of the report which is required by the Public Works Code.

B.P., No. 232, 26-6-96.

5. *Execution of works and transfer of allotments.*—After the necessary sanction is obtained for estimates, the execution of the works may be proceeded with; but in no case may the allotment in the budget for the year be exceeded. Collectors are authorized to sanction transfers of allotments from one work to another, but such transfers should not exceed Rs. 1,000 a year.

B.P., No. 232, 26-6-96.

6. *Payment of charges.*—The execution of works under Petty Construction and Repairs will be carried on and payments made, as far as possible under the rules contained in Standing Order No. 87 *infra.* Money can be drawn within the Budget provision, under the authority of the Collector, either from the Huzur or Taluk treasury. All actual charges paid from a treasury on account of such works should at once be entered under and debited to the head "Petty Construction and Repairs" as it is not intended that the system, under which "special advances" to meet expenditure on account of Minor Irrigation Works are allowed, should be adopted in connection with Petty Construction and Repairs.

B.Ps., No. 6458, 8-10-67; No. 6910, 29-9-68.

Note.—Care should be taken not to include in contingent bills items of charges which are properly debitable to Petty Construction and Repairs.

7. *Works not included in the budget.*—If, in the course of a year, any work not entered in the budget is found to be absolutely required, Collectors should represent the matter to the Board, and obtain its sanction for incurring the charge, in which case, but not otherwise, the charge will be admitted.

8. *Utilization of sanctioned allotment.*—The utilization within the official year of the full amount of the provision under Petty Construction and Repairs is a matter of importance, as unexpended balances lapse. Whenever it becomes certain that any portion of an allotment will not be spent within the year, the Collector of the district should immediately advise the Board of the fact.

B.P., No. 557, 21-5-69.

84. Control of water-supply—*In whom vested.*—The officers of the Public Works Department exercise complete control over the distribution of water in the larger works of irrigation; but the management of the water-supply of smaller works continues to vest in the Revenue Department.

B.P., No. 3593, 23-9-58.

2. *Right of Government to regulate the distribution of water.*—(i) The right of Government to regulate the distribution of water from new irrigation works is liable to be seriously compromised if muchilikas are taken from landholders binding them and the Government to certain conditions in the event of an anicut or other work being constructed. Care should be taken to avoid this course, and to prevent misapprehension it should occasionally be notified in the District Gazette and in the Collector's and Tahsildars' offices that the privilege of benefiting by a new work is permissive on the part of Government, and that the Government reserves to itself the full control and disposition of the supply.

B.P., No. 319, 17-2-72.

(ii) When private persons contribute towards the cost of construction of irrigation works, they must be distinctly informed that the works on completion will become the property of Government, which will exercise full control over the supply of water therefrom.

B.P., No. 544, 13-12-94.

3. *Restriction of irrigation in seasons of short water-supply.*—[a] Collectors are responsible for seeing that the Government water is not wasted, and where necessary they should adopt proper measures for securing systematic economy in its use.[a] [b]In seasons of short water-supply they have a right to restrict the area of wet cultivation; but this right should be rarely extended in practice to *field* distribution. The Revenue officer's control should cease generally at the distribution to *villages*, the distribution to particular *fields* being left to be settled, as in all ordinary seasons it is, by the villagers themselves. Except in very exceptional cases, all that is necessary for Revenue officers to do is to decide what *proportion of the ayakut* should be brought under cultivation and to warn the ryots that if such proportion is exceeded, and the crops wither in consequence, remission will not be granted. It is not desirable to specify what particular area or what particular lands should be irrigated. When the supply is not enough for the wet lands, Collectors should refuse water to dry lands

[a]B.P., No. 3593, 23-9-58. [b]B.P., No. 217, 23-3-89.

85. Conservancy of private works of irrigation—*Public repair of dangerous private tanks.*—When a private tank is in such a condition as to give cause for apprehending damage to public property, the Collector may, with the previous sanction of Government, cause the necessary repairs to be executed by the Public Works Department and recover the cost thereof from the proprietor of the tank.

B.P., No. 59, 16-1-73.

2. *Suits to compel private repairs.*—Officers of the Public Works Department should represent to the proper authority any liability to damage which may be incurred by works under their charge from neglect on the part of private proprietors, with a view to the necessary legal steps being taken to compel such proprietors to adopt measures for obviating the threatened damage. When a representation of this kind is made to a Collector, it will be his duty to institute such legal proceedings as the nature and circumstances of the case may require.

B.P., No. 59, 16-1-73.

3. *Irrigation works affecting railways.*—The attention of Collectors is drawn to Madras Act IV of 1886 which provides for the prevention of injury to railways from the escape or overflow of water from irrigation works situated upon the lands of zamindars or other landholders.

86. Conservancy of Government works of irrigation—*Rules for the guidance of village officers* *.—The special attention of village officers should be drawn to the following rules on the subject of the protection of works of irrigation :—

(i) The bunds of tanks should be carefully inspected, and holes or other trifling damages repaired according to established custom (see paragraph 5 *infra*).

(ii) When heavy rain falls, the talaiyari must be ordered to watch the bunds and immediately report any appearance of danger.

(iii) The headmen or other village officers must inspect the tanks as often as possible.

(iv) When a breach appears likely to happen, the village coolies must be summoned and employed in adopting the usual means for preventing it.

(v) In the case of tanks in the charge of officers of the Public Works Department notice of danger must be sent in good time to the nearest officer or subordinate of that department.

(vi) When a breach has actually occurred, the village coolies should be at once employed in forming a ring bund to save the cultivation.

(vii) In the case of tanks in charge of the Public Works Department the Executive Engineer will see that full payment is made for all work excepting those repairs which the people are bound to perform and the Revenue officers are empowered and required to enforce.

E.M.C., 21-9-59.

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* These orders apply to river channels, anicuts, sluices, &c., as far as circumstances allow. They are not necessarily applicable to works under the direct supervision of the Public Works Department.

E.M.C., 21-9-59.

(viii) When earth is taken from valuable land for the repair of breaches in river and channel embankments, compensation should be given, the amount being determined by the Revenue authorities. Earth so taken should be considered as coming under the head of "materials" in section 5 of Act I of 1858.

B.P., No. 664, 3-2-63.

2. *Duties of Tahsildars and their Subordinates.*—Tahsildars and their subordinates will visit as many tanks as possible before and during the monsoon to see that these orders are carried into effect by the village officers. They should without fail report to the Collector any cases of neglect of ordinary measures for the safety of tanks, and will warn the ryots that no claims for the remission of revenue will under such circumstances meet with attention.

E.M.C., 21-9-59.

3. *Temporary dams on calingulas of Government tanks.*—(i) The placing of bunds on, or in front of, surplus weirs the crests of which are at full tank level is distinctly prohibited, but ryots may raise temporary dams on the calingulas of Government tanks when the crest of the calingulas is below the full tank level, provided the following conditions are complied with :—(1) The materials used for stuffing the spaces between the dam stones of calingulas must be such as may be readily removed or washed away by the rush of water in case of danger to the tank and must not be higher than 6 inches above the full tank level; (2) The tanks must be carefully watched by the nirgantis or other village menials day and night during the setting in of the periodical rains as also in rainy or stormy weather; (3) The temporary dam must be wholly or partially removed as circumstances require when the water rises to such a level as to indicate danger to the tank; (4) All calingulas must be cleared at least once a year to prevent the stuffing between the dam stones becoming hardened to such an extent as not to admit of being readily removed or washed away by a rush of water; (5) The village officers and the nirgantis are held responsible for seeing that all necessary precautions are taken to ensure the safety of the tank.

(ii) In the case of works such as chains of tanks, and tanks adjoining public roads and lines of railway, the clearance of the calingulas at least a fortnight before the usual date of the setting in of the periodical rains must be insisted on, unless close watching can be ensured. Collectors must decide, in communication with the District Engineer and with reference to the circumstances of each tank of this class, whether the bunding of the calingulas may be permitted, and may impose such restrictions as they think proper.

B.P., No. 3182, 9-7-77.

4. *Encroachments on tank-bunds.*—Collectors should be careful not to permit any encroachments on tank-bunds by the holders of lands lying under them. Where such cultivation has been carried on for a series of years, and where the safety of an important irrigation work is at stake, it will be advisable to purchase the land rather than run the risk of having the tank injured.

B.P., No. 7103, 27-10-62.

5. *Customary labour.*—It is the duty of Collectors to see that the customary labour on irrigation works is performed in each village of their districts as authorized by section 6 of Act I of 1858. This customary labour is invariably to be performed by the ryots themselves, or at their expense, except in cases where the villagers have agreed to the payment of a cess in lieu of it. Only such labour as is customary can be exacted, and no precise money limit can be laid down. In most districts it will include the following :—(1) To fill up gullies or other inequalities caused by rain or the treading of cattle, &c., upon the bunds of tanks and channels. (2) To check the growth on bunds of prickly-pear or other similar rank and pernicious weed. (3) To clear away such underwood from the bunds of tanks as may be considered by the Executive Engineer to be injurious. (4) To clear out the deposits from tank sluices and from river and spring channels so as to afford a sufficient opening for the supply of water to flow to the fields. (5) To clear and repair the earthwork of petty and branch channels, and clear away the accumulations in all channels issuing from tanks which obstruct the flow of water to the fields. (6) To keep in order the supply channels of tanks to such extent as is sanctioned by local custom. (7) To watch the bunds of all tanks during rainy weather ; to turf the parts acted on by the waves which appear leaky ; to open and close the calingulas ; and generally to perform minor duties of this nature in order to prevent breaches and other accidents. (8) To construct ring dams at breaches, and where necessary to temporarily strengthen the bunds of tanks during the season of cultivation ; and in general, by that constant care and attention which residents on the spot can alone exercise, to preserve the works of irrigation, in which they and the Government have a common interest, from those small injuries which, if unchecked, may lead to serious loss and expense. (9) To uncover the sluices in tank bunds, so as to enable the officers of the Public Works Department to inspect them in case they should require repair.

B.Ps., No. 1778, 6–4–61 ; No. 5024, 2–8–62.

6. *Removal of prickly-pear on tank or channel bunds.*—When prickly-pear has overrun to a great extent the bunds of tanks or channels, the cost of removing it may in special cases be borne by Government. Such work will be carried out by the officers of the Revenue Department, the necessity therefor, in the case of major irrigation works, being brought to the notice of the Collector by the Public Works Department. When once the initial removal has been effected at the cost of Government, all subsequent clearance must be carried out by the ryots themselves at their own cost ; and ordinarily they may reasonably be required to clear tank bunds and distribution channels overgrown with prickly-pear before any expenditure is incurred by Government in repairing or deepening them.

B.Ps., No. 172, 11–4–93 ; No. 259, 18–5–93.

7. *Planting on the margin of the water-spread.*—Trees such as the Acacia Arabica, and grasses used for thatching, as well as the grass used as food for buffaloes and milch cows which is known by the native name of "Tandan kuttai," may be planted along the outer edge of the water-spreads of tanks either by the inhabitants of the village on permission previously obtained, or by the Forest Department. No pattas should in this case be issued for the land, and no revenue should be raised from it

or from the trees, except in the case of trees which have been planted by Government, the proceeds of which should be credited to "Forests."

8. *Communal rights in tank-beds.*—It is of the utmost importance that the communal rights of the villagers in all grazing ground, including, of course, the beds of tanks when dry, should be carefully maintained, and any step calculated to lead to a supposition that individual rights can be created in the land forming the water-spread of a tank should be carefully avoided.

B.P., No. 6104, 17-8-69.

87. Maintenance of Minor Irrigation Works.—Collectors are in charge of the maintenance of all works irrigating less than 200 acres excepting such of them as have for special reasons been classed as Imperial by the Public Works Department. The following rules should be observed in obtaining and accounting for funds for the upkeep of such works:—

G.O., No. 284-I, 5-5-80.

RULES REGARDING THE PROCEDURE TO BE OBSERVED BY REVENUE OFFICERS IN OBTAINING AND ACCOUNTING FOR FUNDS FOR THE UPKEEP OF MINOR IRRIGATION WORKS.

I.—ESTIMATES AND ALLOTMENTS.

(i) The maintenance of minor irrigation works by the Revenue Department is, as a rule, limited to the repair of masonry and earth-work, and to the re-construction of injured works. No other work should be undertaken, except in consultation with the Executive Engineers who are required to assist the Revenue officers in such matters with their professional advice and by the preparation of the necessary plans and specifications, should the work proposed be approved.

G.O., No. 965, 6-11-86; B.P., No. 318, Sett., 3-9-87.

(ii) No new works should ordinarily be executed from the maintenance grant, but in cases where it would be useless to carry out repairs without providing new sluices, it is competent to the Revenue Department to construct such sluices in accordance with the standard plans furnished by the Public Works Department. In all such instances, however, full explanation of the necessity of the new works should be given in the lists forwarded to the Chief Engineer. Revenue officers may also carry out the restoration of works which have deteriorated by continued neglect, provided the cost is less than one-fifth of the aggregate revenue during the preceding five years. When the cost exceeds this limit, the work will be classed as an original work.

B.Ps., No. 402, 2-5-88; No. 458, 19-5-88.

(iii) Lists of works proposed for execution in the ensuing official year should be submitted, in the form given in appendix I, to the Board of Revenue (Settlement branch) before the end of January in each year. All estimates for works, the repairs of which may cost more than Rs. 500 each, as well as those relating to the construction of new masonry works other than simple tank sluices or to alterations of existing ones in tanks which have been investigated under the Tank Restoration Scheme, should be sent to the Chief Engineer for Irrigation for examination. The

estimates in the case of all other works may be sanctioned by the Collector himself, who is also authorized to sanction within his lump allotment excesses up to 10 per cent. on estimates sanctioned by the Board and to deal similarly with estimates passed by himself when the actual expenditure has exceeded his limit of sanction.

B.P., No. 216, 12-9-99.

(iv) For the repair of monsoon damages, Collectors of the districts north of Madras should send in supplemental lists not later than the 15th November, and those of the districts south of Madras not later than the 31st December of the official year in which the proposed expenditure is to be incurred. The statements should be drawn up in the form prescribed for ordinary allotment applications, and should include only works of the description given in clause (iii).

(v) Estimates, when sanctioned, will be returned to the Tahsildar concerned, a duplicate copy being retained for use in the Collector's office.

(vi) Collectors will assign funds for the works included in the sanctioned lists. They may transfer any grant sanctioned by them from any work included in a sanctioned list to any other such work ; and in case of emergency, they may appropriate or transfer funds to any work not so included, provided that immediate report thereof is made to the Board, through the Chief Engineer, information as to the acreage and assessment of the work being given in the case of works costing more than Rs 500. The object of this rule is to leave the detailed appropriation of funds to Collectors, subject only to the condition that the proposed expenditure has been included in a sanctioned list of works.

B.P., No. 738, 21-10-89.

(vii) Collectors should carefully scrutinize the progress reports submitted to them, and take such measures as may be necessary to secure the utilization of the full amount of the allotment before the close of the year.

(viii) Where, from any cause, a portion of the sanctioned allotment cannot be utilized, the Collectors concerned should give early intimation of the fact, so that the amount may be made available for expenditure in other districts. Such intimation should in any case reach the Board's Office before the 1st January.

(ix) For the record of sanctioned estimates and allotments, a register in the Form shown in appendix II should be maintained by each Tahsildar. Column 8 of this register will show the amounts originally and subsequently allotted for each work. In the maintenance of this register, the instructions entered at the foot of the form should be carefully attended to.

(x) A similar register should also be maintained by each Collector, who should furnish each Divisional officer with an extract relating to his division.

II.—Execution of Works.

(xi) Works may be executed either by contract or by departmental agency.

(xii) In the case of works which it is proposed to give out on contract, Tahsildars should adopt the necessary measures to guard against any loss. Written agreements and securities, if need be, should be taken from contractors. Forms of deeds can be obtained by the Collector from the office of the Executive Engineer of his district. As far as possible persons should be selected as contractors who hold lands irrigated by the works, and are therefore personally interested in their maintenance in a state of efficiency.

(xiii) Payments for work done should be made, as a rule, monthly, on a certificate (*vide* Form in appendix III) showing the quantities and value of the work executed, the quantities being duly attested by the subordinate in charge. The certificate should be filled up strictly in accordance with the instructions given on the form itself.

(xiv) Every payment to a contractor should be on account of some particular work. The practice of making payments to a contractor on general account is forbidden.

(xv) Pending check measurement by Tahsildars or other superior officers, a deduction of not less than 10 per cent. should be made from all claims. Payment for unmeasured work is prohibited.

(xvi) In the case of small works, the execution of which occupies only a few weeks, it will be more convenient to measure up and pay for the work on its completion.

(xvii) When payment is made to a contractor, the whole quantity executed up to date of the work on account of which the payment is made should always be recorded in the contract certificate, as required by the instructions on the form.

(xviii) The certificate should be prepared in duplicate, and should be supported by detailed measurement lists. The original should be given to the contractor to be presented to the Tahsildar for payment, and the duplicate forwarded by the executive subordinate direct to the Tahsildar for record as an advice of work done up to date.

(xix) The subordinate's sole record of work done will thus be his measurement book (which should be in the form given in appendix IV). It will be the duty of the Tahsildar to see that this record is complete.

(xx) The foregoing rules must not be understood to prevent the frequent measuring up of work and corresponding payments for labour. On the contrary, every effort should be made by prompt settlement with contractors to obviate the necessity of making advances beyond the value of work done.

(xxi) When work is done by daily labour, the basis of the account will be the Nominal Muster Roll (*vide* Form in appendix V). The period for which each of these rolls should be maintained will vary according to local custom, &c. They will be prepared in duplicate, one copy to be retained by the Tahsildar for office record and the other to be forwarded to the Collector with his accounts.

(xxii) Nominal Rolls should be prepared in accordance with the instructions given on the reverse of the form. The amount due to the labourer, as well as that actually disbursed, should be shown. All persons, except those regularly-sanctioned employés whose salaries are chargeable to the head "Establishments," will be considered to

be "Daily labourers," and their pay will be charged to the works on which they may be employed. A certificate should be furnished at the foot of the Nominal Roll in support of the total amount shown to have been disbursed.

(xxiii) Tahsildars and other superior officers inspecting works which are being carried out by daily labour should always muster the work-people to see that all who are entered in the Muster Roll are actually present; and, in order to prevent subsequent fraudulent additions, should enter in ink under their initials the totals of all the "Days" columns up to the dates of their visits inclusive.

(xxiv) All measurements of work done by means of daily labour should, as in the case of work executed by contract, be recorded in the measurement book, which is the basis of all accounts of quantities. From the measurement book all quantities should be clearly traceable into the accounts. All pencil entries in measurement books should be inked in with as little delay as possible, and no erasures should be made. Alterations should be made by scoring out the erroneous entry and substituting the correct one in red ink under the initials of the officer concerned.

III.—Cash and Stores.

(xxv) With a view to obviate the unnecessary withdrawal of large sums from the treasury, as well as to ensure the more prompt submission of detailed bills for expenditure actually incurred, the system of allowing special advances to meet expenditure should be introduced.

(xxvi) Under this system, a Tahsildar will be allowed an advance of such amount only as may be necessary for the actual requirements of his taluk, but not in excess of Rs. 500 in any case. The Collector, in sanctioning works for execution at the commencement of the year, will fix the amount of special advance to be allowed in each case, and communicate the fact to the Treasury officer.

(xxvii) It must be clearly understood, however, that the full amount of the special advance thus allowed is not necessarily to be drawn from the treasury at once, but only by instalments as required. And further, when, for any reason, the special advance in hand is not needed (as, for instance, when work ceases at the commencement of the rainy season), it must at once be refunded into the treasury. Whenever a change of officers takes place, a receipt for the special advance outstanding must be obtained from the relieving officer.

(xxviii) These advances should be debited in the treasury accounts to "Advances repayable—Special advances," while the further payments made upon countersigned bills (clause xxxv) will be debited to the Civil Department.

B.P., No. 487, Sett., 28-11-93.

(xxix) The holders of these special advances will, as a rule, be Tahsildars and not officers of lower rank; and they will be responsible for distributing the advances allowed them as may seem necessary among the several overseers or maistries in charge of separate works within their taluks.

(xxx) A simple memorandum will be maintained by the Tahsildar showing all transactions connected with his special advance.

IV.—ACCOUNTS.

(xxxi) The accounts of minor irrigation works will be of two kinds, viz., those required to be maintained and rendered—

(1) By Tahsildars.
(2) By Collectors.

(xxxii) The registers and accounts to be maintained by Tahsildars will be the following :—

(*a*) Register of sanctioned estimates and allotments (appendix II).
(*b*) Measurement books (appendix IV).
(*c*) Register of works (appendix VIII).

(xxxiii) As regards the register of sanctioned estimates and allotments, see clause (ix) above. Measurement books have been dealt with in clauses (xix) and (xxiv).

(xxxiv) When funds are required by the Tahsildar in payment for work, he will prepare a detailed bill, duly dated and numbered, and send it together with the vouchers (nominal rolls, contract certificates, establishment bills and other vouchers which support the expenditure) to the Divisional officer.

(xxxv) The Divisional officer after scrutinizing the bill will countersign and forward it, together with the vouchers relating thereto, to the Treasury officer, issuing at the same time a payment order to the Tahsildar concerned, who will on the authority of that order draw the amount from his treasury and pay the bill The payment order of the Divisional officer should invariably refer to the number and date of the bill in payment of which it is issued, and the fact of the issue of the payment order should be entered at the foot of the detailed bill, before it is passed on to the Treasury officer.

(xxxvi) As soon as possible after the completion of a sanctioned work, a completion report in the form given in appendix VI will be drawn up by the Tahsildar or, where it may not be possible for him to inspect the work in person, by the Deputy Tahsildar, and sent to the Collector through the Divisional officer. In the case of works costing less than Rs. 500 each, a consolidated report (appendix VII) may be submitted for all the works concerned.

B.P., No. 591, 3-7-88.

(xxxvii) It will be necessary for the Tahsildar also to maintain a register of works (*vide* appendix VIII) for showing the progress of expenditure from month to month on each particular work. It is not necessary that expenditure under sub-heads should be shown in this register; it will suffice to enter the total expenditure on each work for the month distributed according to the two classes of charge, viz., (1) work done by contract and (2) work done by daily labour.

(xxxviii) From this register the prescribed progress report (in the form given in appendix IX) will be prepared by the Tahsildar at the end of every month, showing the total expenditure up to and in the month on each work, and forwarded to the Divisional officer who will submit to the Collector at the end of every quarter a consolidated return relating to the works in the several taluks comprised in his division. During the

last quarter, however, the Tahsildar should submit to the Collector direct a copy of the monthly return furnished by him to the Divisional officer.

(xxxix) The registers and accounts to be maintained by Collectors are—

(1) Register of sanctioned estimates and allotments (appendix II).

(2) Register of works (appendix VIII).

Of these, the first has already been referred to (clause ix).

(xl) The register of works will be written up * on receipt of the progress report to be rendered by Divisional officers and Tahsildars under clause (xxxviii) *supra*. The latter should first be checked by comparison with the detailed bills paid during the month (clause xxxv).

(xli) From the detailed bills received under clause xxxv *supra*, a consolidated bill (in the form given in appendix X) for the whole of the works of each district will be prepared every month and sent to the Accountant-General in support of the debits in the treasury account. The bill will show separately, as provided in the form, the expenditure incurred on daily labour and on contract, and at foot the total cost of sanctioned establishments.

(xlii) Expenditure under the head "Contract" will be vouched for by contract certificates, and expenditure under "Establishment" by the establishment pay bills. No vouchers for expenditure on daily labour need be submitted to the Accountant-General; it will be sufficient if in this case a certificate at the foot of the consolidated bill be signed by the Collector to the effect that vouchers for the amount specified have been duly received and filed in his office.

(xliii) Besides contract certificates and establishment bills, completion reports should also be sent to the Accountant-General when received from Tahsildars (clause xxxvi).

(xliv) The detailed bills received from Tahsildars will be filed in the Collector's office separately, taluk by taluk, for facility of reference. The nominal rolls received in support of expenditure on daily labour (which, as already stated, need not be sent to the Accountant-General) should be filed with the detailed bills.

(xlv) A progress report (in the form given in appendix XI) should be submitted quarterly by Collectors to the Board of Revenue (Revenue Settlement, Land Records and Agriculture) for the first three quarters of the year. For the last three months of the year, however, a monthly report in the same form should be submitted. This form is similar to that prescribed for Tahsildars (clause xxxviii), but omits details in the column for expenditure of the current month. The report need not be prepared in detail for each work in progress, but should show lump sums only.

B.Ps., No. 318, Sett., 3-9-87; No. 417, Sett., 10-12-96.

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* *Quarterly* during the first nine months in the year and *monthly* during the remaining three months.

88. Reports on Irrigation Projects—(i) *Points to be noted.*—When Collectors have to report on Irrigation Projects they are required to pay special attention to the following points :—

1st. Whether the extent of land intended to be irrigated is available and suitable for irrigation ;

2nd. Whether the introduction of irrigation in unirrigated tracts, or the extension of irrigation in partially irrigated tracts, is desired by the people generally ;

3rd. Whether the population of the tract to be irrigated is sufficient to allow of a reasonably rapid spread of irrigated cultivation ;

4th. What are the respective extents, within the limits of the intended field of irrigation, of—

(1) Occupied land held direct from Government ;
(2) Government waste ;
(3) Zamindari land ;
(4) Inam land ;

5th. What extent (if any) of land, included in the area to be irrigated, will be entitled to water without payment of water-rate ;

6th. What water-rates are intended, or recommended, to be levied. When the tract is already partially irrigated, the actual water-rates obtained from such irrigation should be stated or deduced from the consolidated assessment, if no separate water-rate is levied. Otherwise the proposals should be compared with the irrigation revenue derived from some neighbouring and similarly circumstanced tract of country ;

7th. Whether irrigation is likely to spread concurrently with the progress of the works, *i.e.*, whether it is probable that the water will be taken as it becomes available, and what will be the probable rate of growth until the full or ultimate area provided for is attained.

Government of India's Circular XVII of 1880, Form 3 (G.O., No. 314-I, 17th May 1880).

Note.—There is a special form for exhibiting the estimated growth of area and revenue with the consequent financial results, and in the case of all projects requiring the sanction of the Government of India, the form must be prepared and signed by the Collector as well as by the Public Works officers.

8th. Whether the land compensation provision is adequate, with reference to the selling price of land as shown by the registration returns.

(ii) *Estimated area of irrigation.*—In the case of large projects, the estimated area of irrigation is usually a certain proportion of the area commanded by each canal, or in each section of the tract of country to be dealt with. What the proportion is in each case has to be stated in the report, and it will be for the Collector to express an opinion as to whether, having regard to the population, their habits and circumstances, the proportion adopted is reasonable. It is not necessary that the Collector should be informed, or that he should attempt to ascertain exactly, what lands in individual villages will, or may be, irrigated. For every canal there will be a water distribution statement, showing not only the area intended to be irrigated thereby, but giving the names of all the

primary distribution channels, and the area to be supplied by each. The Collector has then to satisfy himself approximately and generally that these areas of suitable land are available and that the people are willing to irrigate them.

(iii) *Areas to be shown on the survey plans.*—The areas commanded will be shown on the survey plans, and their general correctness may be accepted on the responsibility of the Public Works officers. The names of villages and their boundaries will also be indicated. Then from the area commanded in each village the Revenue officer will be able to deduct the portions unsuitable for irrigation or entitled to free irrigation, showing both the area of the latter and the grounds of its exemption. When, as in the case of the Gódávari and Kistna Deltas, a large part of the assumed proportion of area commanded is already irrigated, it will be comparatively easy to decide whether the rest, intended to be provided for, is likely to be irrigated, or whether any reduction of the total would be desirable.

(iv) *Extension of irrigated area.*—It is of course open to the Collector to express the opinion that it would be desirable to provide for the irrigation of a larger area than may have been contemplated in the project arrangements, though such arrangements are generally based upon the available water-supply. It is immaterial if the area available for irrigation be found to be greater than that which the Public Works officers have proposed to irrigate.

B.P., No. 2003, 26-9-81.

89. Quarrying by the Public Works Department—*When permitted free of charge.*—For the construction and repair of Government works, the Public Works Department will be permitted to quarry *free of charge* materials, such as earth, stone, gravel, &c., on lands at the disposal of Government (*i.e.*, reserved forests, reserved lands and unreserved lands), provided the materials are extracted by the direct agency of that department, under its own supervision and without the intervention of contractors or middlemen.

B.Ps., No. 1596, 15-8-72; No. 442, For., 11-10-97.

Note.—The privilege of quarrying free of charge allowed to the Public Works Department when operating directly by its own establishment will not be extended to contractors working for that department who will have to pay the prescribed seigniorage fees and abide by the rules applicable to ordinary applicants.

Para. 2 of the Government of India's letter printed in B.P., No. 442, Forest, 11-10-97.

2. *In unreserved land at the disposal of Government.*—In the case of unreserved lands which will, as a general rule, be available for the excavation of materials for making and repairing roads, embankments, tank bunds and similar works, the following rules should be observed :—

(1) The Overseer of the division should satisfy himself, after making due enquiries from village officers and the villagers, that the land to be operated upon is really unreserved State land, and should take measures to mark out the limits within which quarrying or digging is to take place, special care being taken that existing roads are not injured and that all pits are sunk at a reasonable distance from the road side.

(2) In cases where a large quantity of material exists which is likely to be required as a permanent source of supply, the Tahsildar should be directed to hand over the land to the Public Works Department as a Government quarry.

(3) In all cases other than those where the occupation is of a strictly temporary nature, intimation should be given to the Tahsildar, in order that darkhasts may not be accepted for the land without previous communication with the Public Works Department.

(4) Karnams and Monigars should furnish the officers of the Public Works Department with such particulars as they may require in regard to the position of unreserved State lands in their respective villages, and submit a report to the Tahsildar whenever a quarry or excavation is opened. If the Tahsildar sees any objection to the quarrying operations being carried on, he should at once address the Public Works Department officer in charge of the sub-division, and also make a report to the Divisional officer.

(5) When new lines of road or embankments are laid out through Government waste land, a margin should be marked out to a width of 22 yards on each side of the centre of the road.

B.Ps., No. 1596, 15-8-72; No. 442, For., 11-10-97.

3. *In reserved forests and reserved lands.*—As regards reserved forests and reserved lands, the Forest Department retains its full powers of control, and subject to the orders of superior authorities will fix and limit the localities where quarrying operations may be carried on by the Public Works Department and impose such conditions as it may consider necessary for the safety of its forests and the convenience of its works.

Para. 4 of the Government of India's letter printed in B.P., No. 442, Forest, 11-10-97.

4. *In private land.*—Officers of the Public Works Department and their contractors are forbidden to enter on private land without the permission of the owner. When they are unable to come to terms, Revenue officers will aid them, and if necessary the land should be taken up under the Land Acquisition Act. Any Government servant encroaching on private land for materials without the consent of the owner will be held personally responsible for his acts if sued in the Courts, except in cases of proved emergency. When excavations are made in private land, officers of the Public Works Department must make it a point to measure the work with the least possible delay. Tahsildars should render all possible assistance in making amicable arrangements for permission to dig, and every opportunity should be taken to secure a space of ground adjoining tank bunds and other embankments from which materials can be dug when required for repairs. Whenever practicable, excavations for the repairs of tanks should be made in the beds of the tanks themselves.

B.Ps., No. 1596, 15-8-72; No. 330, 25-2-81.

Order 87, clause (iii).]

APPENDIX I.

Application for Allotment for 190 .

Number.	Name of taluk.	Name of village.	Name of source.	Area of irrigation.			Revenue.			Revenue expected after repairs.	Date of occurrence of breach or damage.	Amount expended on repairs during the previous five years.	Sanctioned grant for 190 -190 .	Grant required for 190 -190 .	Items of estimate (Board's Proceedings, No. 82, dated 13th February 1894).	Remarks. (1) By whom the works were inspected and when? (2) By whom estimates were checked? (3) Whether the estimates provide for complete repairs. (4) Explanation for the necessity of the allotment when the proposed expenditure exceeds the average annual revenue. (5) Whether the surplus escapes have been duly examined as per Board's Proceedings, No. 85, dated 15th February 1894. (6) Whether there will be loss of revenue to Government, if the work is left unrepaired.
				Total irrigable ayakat.	Present area (average cultivation during last five years).	Estimated area after repairs.	Assessment on the total irrigable ayakat.	Average of past five years including water-rate and inam quit-rent. Nominal revenue on the present area of irrigation.	Average of past five years including water-rate and inam quit-rent. Actual collection on the present area of irrigation.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				ACS.	ACS.	ACS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.		

Order 87, clause (ix).]

APPENDIX II.

Register of Estimates and Allotments.

Number.	Description of work.	Estimate.			Previous year's expenditure.	Allotment.		Remarks.
		Date of submission of.	Number and date of order sanctioning.	Amount of.		Number and date of order sanctioning.	Amount allotted in the current year.	
1	2	3	4	5	6	7	8	9
				RS.	RS.		RS.	

Note.—(1) Entries relating to other than repairs to monsoon damages, viz., those for original works and repairs, should be separately entered. Each entry should have a certain space left blank for the record of subsequent modifications. Repairs to monsoon damages should be separately provided for, and a few pages should be set apart for establishments.

(2) The amounts of supplemental estimates should be entered below those of the respective original estimates. In the case of revised estimates, the amount should be entered after scoring out the amounts of the original estimates.

(3) The estimates for original works should be numbered separately, while those for ordinary and monsoon repairs should also be separately numbered thus :—

1 O. for Original works.
1 R. ,, Repairs.
1 M.R. ,, Monsoon repairs.

B.P., No. 318, Sett., 3-9-87.

K. CHIDAMBARANATHA MUDALIAR
17 JUN 1914
SHIYALI.

Order 87, clause (xiii).]

APPENDIX III.

Certificate of quantity and value of work executed.

Contract Certificate..................

No. of this Certificate.

Nature of work.

Name of Contractor.

Authority for work.

Number and date of last Certificate granted for this work, No.

Amount of Security deposited (if any).

Where lodged.

REMARKS OF THE TAHSILDAR.

(Here enter the nature of check-measurement taken or other examination of the work.)

Tahsildar.

MEMORANDUM OF PAYMENTS MADE.

	RS.	A.	P.	RS.	A.	P.
Total value of work done less deductions for fines, &c. ...						
Amount of previous payments from last certificate No. of forwarded with the accounts for , 190 .						
Payments now made: By Cash ... ... Rs.						
" Cheque No. of ... "						
" Stock supplied ... "						
Balance due						

Received Rupees... (in words) ...only as per detail below on account of this work, viz.:—

In Cash and by Cheque ... Rs.

" Value of Stock supplied ... "

Total as above...

Contractor.

Witnesses.

Rupees

NOTES.

1. Payments will usually be made up to nine-tenths of the total value of work done, the balance being retained as security unless other security has been furnished by the contractor.

2. Payments made in cash for sums exceeding Rs. 100 should be attested by two witnesses, and for smaller sums by one witness.

3. Payments made by cheques or to recognized firms or institutions need not be attested.

4. When the payee signs in the vernacular the amount acknowledged should also be noted in the vernacular as well as in English.

5. In the case of payees other than well-known firms, all the parties must sign, or the one payee must produce a power-of-attorney from the firm.

6. The words "as a final payment in settlement of all demands" must be added when the contractor is finally paid up.

7. The words in the heading written "prepared at the contractor's request" should be scored out when the contractor prepares his own bill.

8. This form may be used for large supplies of materials, as also when a contractor undertakes to complete works without intermediate measurements or payments.

Prepared at the Contractor's request.

Unit.	Quantity executed up to date as per measurement list.	Items.	Rate.			Amount.						Remarks.
						Up to date.			Since last certificate.			
1	2	3	4			5			6			7
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
		Total value of work done to date										
		Deduct value of work shown on last certificate.										
		Other deductions (*) ...										
		Net value of work done since last certificate ...										

* Give particulars of the fines or other deductions made.

Contractor.

Certified that the preceding claim is correct, that the necessary measurements have been made by me, and that the work has been satisfactorily performed.

Tahsildar.

Overseer, or other Executive officer.

B.P., No. 318, Sett., 3-9-87.

Order 87, clause (xix).]

APPENDIX IV.

Measurement Book.

Name of work.

Date of Measurement.

Taluk.

No.	Items.	L.	B.	D.	Contents.
1	2	3	4	5	6

B.P., No. 318, Sett., 3-9-87.

APPENDIX V.

Nomination Roll.

PART I.—Nominal Muster Roll.

Descrip-tion.	No.	Names.	Days.											Rate.	Amount.	Fines and stop-pages.	Balance due.	Date of pay-ment.	Initials of paying officer and remarks.
													Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
														RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

Grand Total of this Muster Roll ... ...
Deduct payments not made, as per details transferred to Register of Arrears, Part II ... .

Balance paid ... ...
Add arrears of previous Muster Roll now paid off, as per details of Register of Arrears, Part II ... ...

Total Payments ... ...

Certified that the above payments have been made by me in person and in the presence of the witnesses herein signed. Read and explained.

(Signature of the Witnesses.)

____

____

Signature ____________________

Rank of Paying Officer ____________________

STATION ________________ }
Dated ________________ 190 . }

NOTES.

1. The Nominal Muster Roll is the initial record of the labour employed each day on a work, and must be written up daily, by the subordinate deputed for the purpose, each morning before the labourers begin work.

2. In opening the Nominal Muster Roll, the work-people should be mustered in order and their names taken down according to their classes and rates of wages, the names of the higher paid workmen being entered first and so on in succession down to the lowest class. No spaces should be left after each group of names, to provide for the entry of the names of additional work-people who may be engaged before the close of the period for which the Muster Roll is kept, because the provision of such spaces will tend to facilitate fraud. The names of such additional work-people should be entered at the bottom of the list, where the appearance of a different rate of pay, or the re-entry of a former rate of pay, may invite enquiry.

3. The presence or absence of each labourer will be denoted each day by the insertion of the letters "P" or "A" as the case may be, against his name; the sum of the figures brought out in the column "Total" will represent the total No. of days each labourer has been present, and this total multiplied by the "Rate" gives the "Amount" of wages for the period of the Muster Roll.

. Fines and stoppages, if any, being deducted from the "Amount" of wages, gives the "Balance due" and payable to each labourer.

5. The Muster Roll should be closed immediately after the close of the t n days or other period for which it is kept, and the labourers paid as soon after as possible.

6. The paying officer will make the disbursements in the presence of at least two witnesses, note the date of the payment, and enter his initials opposite the name of each labourer paid; the certificate at foot of the Nominal Muster Roll and the signature of the witnesses will then be attached as provided for in the form.

7. The names of labourers who are absent and have not been paid will be transferred to the Register of Arrears, Part II, and the amount so transferred will be deducted from the Grand Total of the "Balance due" so as to bring out the "Balance paid" according to the Muster Roll.

8. The Register of Arrears, Part II, also shows the arrears of previous Muster Rolls brought forward; any payments made on account of these arrears should be noted in the column "Amount paid," and the date of payment in the column "When paid"; the total of the column "Amount paid" should be added in Part I to the "Balance paid" referred to in paragraph 7 above, and this will bring out the "Total payments" to be entered in the paying officer's account, in support of which this Muster Roll will be the voucher.

9. All wages not claimed in three months will, as a rule, be forfeited and go to credit of the work.

10. The Register of Arrears should be kept in a book, the pages of which are numbered and which will be retained in the possession of the officer charged with the execution of the work, and an extract from which will form Part II and be submitted with Part I when necessary.

11. Part III of the Nominal Roll is an extract from the Measurement Book of the officer in charge of the work done by the labour employed. The quantity of the work turned out during the period should be compared with the cost of the labour employed, so as to afford satisfactory evidence that the outturn of work gives a sufficient return for the money spent. Any marked deficiency in this respect should be suitably noticed by the paying officer by fine or otherwise as may appear necessary.

District—

Taluk—

Month— 190 .

Period—

Nominal Muster Roll of Daily Labour employed on the* ——————

* Here enter name of work.

Sanctioned estimate ... { Register No.
Amount Rs.

PART II.—Register of Arrears of Wages due to Work-people.

Month and period to which the Arrears relate.	Serial Number as per Nominal Muster Roll.	Names.	Amount due.			Amount paid.			When paid.	Month and period to which the Arrears relate.	Serial Number as per Nominal Muster Roll.	Names.	Amount due.			Amount paid.			When paid.
1	2	3	4			5			6	7	8	9	10			11			12
			RS.	A.	P.	RS.	A.	P.		Brought forward ...			RS.	A.	P.	RS.	A.	P.	
Arrears of previous Muster Rolls brought forward.										*Add Arrears as per this Muster Roll.*									
												Total ...							
										Deduct amount paid from amount due ...									
		Carried over.								Balance—Arrears carried to next Nominal Muster Roll.									

Signature of Paying Officer.

PART III.—Detail of Measurement of Work done by the labour employed as per this Nominal Muster Roll.

No.	Items.	Measurement.			Cubical contents.	Superficial contents.	Deduct as shown last month.	Balance of this month.
		L.	B.	D.				
1	2	3	4	5	6	7	8	9

Certified that the above is a correct extract from my Measurement Book, and represents the actual measurements by me on the ____________

____

Officer in Charge of the Work.

B.P., No. 318, Sett., 3-9-87.

Order 87, clause (xxxvi).]

APPENDIX VI.

Completion Report of Works costing more than Rs. 500.

Name of Work—

Date of { Commencement—
Completion—

Officer by whom work supervised—

" " " last inspected—

Sub-heads of estimate.	As estimated.			As executed.			Difference.*			Explanation of difference.
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
			RS.			RS.			RS.	
Total ...										

* Excesses to be entered in red ink.

I do hereby certify that, with the exceptions noted and explained above, this work has been fully executed to the extent of the estimate in a substantial and satisfactory manner as regards materials and workmanship, and that excluding trifling deviations and those explained above, it corresponds in all respects with the sanctioned plan and estimate, and is suitable for the purposes for which it is intended.

Dated 190 . (Signature)

B.P., No. 318, Sett., 3-9-87.

Order 87, clause (xxxvi).]

APPENDIX VII.

Completion Report of Petty Works and Repairs each costing Rs. 500 and under, completed during the month of .

Number.	Date of		Name of work.	Amount of sanctioned estimate or requisition.			Total value of work done.			Difference* between estimate and work done, 5 + 6.			Officers by whom work was supervised.			By whom last inspected.	Remarks and explanation of differences and proposals as to the disposal of materials at site.
	Commencement.	Completion.											Name & designation.	Incumbency			
														From	To		
1	2	3	4	5			6			7			8	9	10	11	12
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.					

* Excess to be entered in red ink.

N.B.—When there are liabilities not discharged, full explanations of the reason should be given in column 12.

Forwarded to the Accountant-General.

Dated 190 .

(Signature)

Collector.

B.P., No. 318, Sett. 3-9-87.

Order 87, clause (xxxvii).]

APPENDIX VIII.

Register of Works.

Name of work.	Allotment.	Expenditure incurred during the month of																																			
		April.			May.			June.			July.			August.			Sept.			October.			Nov.			Dec.			January.			February.			March.		
		On Contract Certificate.	On Nominal Rolls.	Total.	On Contract Certificate.	On Nominal Rolls.	Total.	On Contract Certificate.	On Nominal Rolls.	Total.	On Contract Certificate.	On Nominal Rolls.	Total.	On Contract Certificate.	On Nominal Rolls.	Total.	On Contract Certificate.	On Nominal Rolls.	Total.	On Contract Certificate.	On Nominal Rolls.	Total.	On Contract Certificate.	On Nominal Rolls.	Total.	On Contract Certificate.	On Nominal Rolls.	Total.	On Contract Certificate.	On Nominal Rolls.	Total.	On Contract Certificate.	On Nominal Rolls.	Total.	On Contract Certificate.	On Nominal Rolls.	Total
Total ...																																					

Order 87, clause (xxxviii).]

APPENDIX IX.

Progress Report of Minor Irrigation Works in ______ *Taluk,* ______ *District, during the month of* ______ 190 .

Name of work.	Date of		Amount of Allotment.	Amount expended				Amount advanced from Imprest remaining unadjusted.		Value of work executed but not paid for	Remarks.
	Sanction.	Commencement.		Up to the end of last month.	During the month.		Tota	In the month.	Up to the month.		
					On Contract Certificates.	On Nominal Rolls.					
1	2	3	4	5	6		7		9	10	11
Total ...											

N.B.—The fact and date of completion may be inserted in the remarks column.

TAHSILDAR'S OFFICE, 190 .}

Tahsildar.

B.P., No. 318, Sett., 3-9-87.

Order 87, clause (xli).]

APPENDIX X.

Consolidated Bill of ______________ *District*

for ______________ 190 .

Name of work.	Allotment.	Expenditure up to the end of last month.	Expenditure during the month.			Remarks.
			Nominal Rolls.	Contract Certificate.	Total.	
1	2	3	4	5	6	7
Total cost of sanctioned establishments employed during the month						
Grand Total ...						

Certified that, in support of all payments included in this bill, vouchers are herewith submitted with the exception of those for Rs. , being Nominal Rolls which have been duly received, checked and filed in my office.

Dated 190 . *Collector.*

B.P., No. 318, Sett., 3-9-87.

Order 87, clause (xlv).]

APPENDIX XI.

Statement showing the outlay on Minor Irrigation Works in the District of ____________
for the quarter of ____________ 190 .

Amount of grant.	Expenditure.*			Balance.	Amount advanced from the special advances and remaining unadjusted.		Value of the work executed but not paid for.		Remarks.
	Up to the end of last quarter.	In the quarter.	Total.		In the quarter.	Up to the quarter.	In the quarter.	Up to the quarter.	
1	2	3	4	5	6	7	8	9	10

* This includes the pay of establishment and contingent charges as detailed below :—

Particulars.	Up to the end of last quarter.	In the quarter.	Total.
Pay of establishment			
Contingent charges			
Total ...			

COLLECTOR'S OFFICE,
Dated 190

Collector.

Deputy Collector.

B.P., No. 417, Sett., 10-12-96.

Chapter VIII.

ACQUISITION OF LAND FOR PUBLIC PURPOSES.

90. Acquisition of Land for Public Purposes.—

SECTION (i).—GENERAL INSTRUCTIONS.

Land to be acquired invariably under the Act.— [a] Whenever land which does not already vest in Government is permanently required for Government purposes, it should invariably be taken up under Act I of 1894, as acquisition under the Act confers an indefeasible title.[a] [b] In acquiring land for temporary occupation also, the Act (*i.e.*, Part VI thereof) should be applied whenever practicable.[b]

[a] G.Os., No. 2137, 28-6-77; No. 408, 6-5-91.
[b] B.P., No. 437, 16-8-92.

2. *Act not to be applied when Government disputes title to land.*—When Government disputes the title to any land, recourse cannot be had to the provisions of the Act for the purpose of securing a decision regarding title, as the Act cannot be applied unless there is a person entitled to receive compensation for the land acquired.

B.P., No. 5803, Mis., 19-11-95; I.L.R., Vol. VII, All., page 817.

3. *Act not to be applied to land already occupied by another department of Government.*—Proceedings under the Act should not be resorted to when one department of Government desires to obtain land in the possession and use of another department. In such a case reference should be made to the head of the latter department.

B.P., No. 302, 9-9-97.

4. *Districts where village-site may be provided by the State.*—In districts other than those noted in the margin, land required for the formation or extension of village-sites may be acquired under the provisions of the Act, Government having declared under section 3, clause (*f*) of the Act, that in such districts it is customary for the State to provide village-sites.

Madras.
The Nilgiris.
South Canara.
Malabar.

B.P., No. 196, 17-6-95.

5. *Proceedings under Act not to be retrospective.*— [a] Ordinarily, land should not be entered upon until all the preliminary steps prescribed by the Act have been taken. In urgent cases, however, entry may be made with the permission of the owner and in anticipation of the application of the Act.[a] [b] But proceedings under the enactment will have no retrospective effect so as to validate any act of an officer of

Government in relation to the land prior to the issue of a notification under section 6 of the Act.[b]

[a] B.P., No. 287, 29-7-96. [b] B.P. No. 206, 18-6-97.

6. *Special officer for acquisition of land.*— [a] Whenever land is required for an extensive public work, the cost of a special officer to settle the compensation should be provided for as part of the cost of the acquisition. The additional charge involved will generally be more than counter-balanced by greater economy in the payment of compensation and the saving of interest and other charges consequent on a prompter settlement of claims.[a] [b] An officer specially appointed for the acquisition of land for public works will obtain funds and make disbursements and account for them in the same manner as an officer of the Public Works Department. In other respects, he will be under the control of the Collector of the district in which he is working. To avoid delay, however, they may be permitted to correspond direct with the railway authorities regarding land plans, &c., and to send the necessary draft notifications to Government direct.[b] [c] Except when a special officer is appointed as above, the incidental charges connected with the acquisition of land will be treated as land revenue contingencies,[c] [d] and the cost of any special establishment temporarily employed under revenue officers will be debited to Land Revenue.[d]

[a] G.O., No. 1007, 24-8-80. [b] B.P., No. 391, 25-10-95.
[c] B.P., No. 335, 20-5-89. [d] B.Ps., No. 249, 15-3-88 ; No. 1025, 18-12-88.

SECTION (ii).—PROCEDURE PRELIMINARY TO PUTTING THE LAND ACQUISITION ACT INTO FORCE.

7. *Application for land to be made to Collector—Valuation to be furnished by Collector.*—(i)[a] Every department of Government requiring land should apply for the same to the District Collector and should forward at the same time a sketch [a] ([d] or in the case of the Public Works Department, a land plan and schedule [d]) of the land required. [b] When immediate action has to be taken, the application may be sent to the Revenue Divisional officer direct, copy being sent to the District Collector to enable him to exercise a check on the transactions.[b] The [a] Collector [a] or [b] the Divisional officer [b] [a] will, thereupon, either personally or through one of his subordinates, inspect the locality in company with an officer of the department requiring the land. The land should then be staked out on the ground and a statement jointly prepared by the two officers in the form given in appendix I showing the position and area of the land and the probable cost of its acquisition. The object of the statement is to enable the department requiring land to obtain the necessary departmental and Government sanction for the cost of the acquisition. The statement should be forwarded under the signature of the District Collector to the officer who made the application. The entries in columns 5 to 17 of the statement will, as a rule, be based on information obtained from the village authorities, who should be held responsible for the correctness of the same. Special care should, however, be taken to scrutinize the entries in columns 13 to 17, which should contain the most accurate possible estimate of the value of the land and other property to be acquired. When only a part of a registered revenue field is required, the fact should be noted in column 7.[a]

(ii) [c] In the case of large projects, such as railways, canals, &c., Collectors may, in lieu of the statement prescribed above, furnish data in the following specimen form showing the estimated average value per acre as near as may be for the different classes of land in the localities affected by the project :—

Miles.	Rupees per acre.			Remarks.
	Cultivated.		Unculti-vated.	
	Irrigated.	Unirrigated.		
3–15	* 80	30	10	Town lands of Rampur.
15–17	300	120	30	Land within municipal limits will cost about Rs. 900 an acre ; and in the town itself, say, Rs. 3 a square yard.
17–27	50	25	5	* Land under tea will average about Rs. 800 per acre.

(iii) To enable the Collector and his subordinates to furnish the valuation in the case of large projects, the department concerned should furnish a separate sketch map for each district affected by the project showing the exact course of the centre line of the land to be taken up and containing references to villages and towns. This map should be drawn to a scale of one inch to the mile and should show village boundaries wherever they have been surveyed. The distances should also be marked upon it, and the average width of the strip to be taken up should be stated. For land near towns, or which for other reasons is likely to have a specially high value, a map on a sufficiently large scale should be prepared, showing the approximate boundaries of the land likely to be required with a note of any valuable trees, buildings, or other property for which compensation will have to be paid in addition to the price of the land itself.[c]

[a] G.Os., No. 418, 24–2–65 ; No. 408, 6–5–91. [b] B.P., No. 156, 20–5–95. [c] B.P., No. 43, 1–2–96. [d] B.P., No. 859, Mis., 24–3–98.

8. *Statement of owners' objection.*— [a] The draft notification submitted to Government under section 6 of the Act should be accompanied by a statement taken from the owners or occupiers of the land embodying their objections, if any, to its acquisition, with such remarks as the Collector may have to offer.[a] [b] Where, however, as in the case of large projects, it is necessary to complete the acquisition of land regardless of the owner's consent, the submission of objection statements will not be insisted on. Such statements should be taken whenever feasible ; and in cases where they are not submitted, a note explaining the reason of the omission should be appended to the draft notification for the acquisition of the land.[b]

[a] B.P., No. 5424, 26–7–69. [b] B.P., No. 134, 10–4–96.

9. *Procedure in submitting draft declaration to Government.*—[a] Before submitting to Government a draft declaration under section 6, the Collector should take care to ascertain whether the cost of acquisition has

been sanctioned by competent authority [a] and [b] the requisite funds have been allotted.[b] [a] The draft declaration, or the application for temporary occupation of the land under section 35 of the Act, as the case may be, should be submitted to the appropriate department of the Government Secretariat direct.[a] The forms for this purpose will be found in appendices II and III.

[a] G.O., No. 408, 6-5-91. [b] B.P., No. 97, 10-3-94.

SECTION (iii).—PROCEDURE AFTER THE ACT IS PUT IN FORCE.

10. *After publication of declaration.*—After the publication of the declaration above referred to, the Collector or other officer specially appointed to perform the functions of a Collector will proceed to acquire the land in the manner directed by the Act.

11. *The award how to be arrived at.*—The award made by a Collector under section 11 of the Act may be based on reports of subordinate officers, provided that notice of the date on which the award is to be made has been served on or sent to the parties interested in the manner prescribed in section 9 (3) and (4) of the Act.

B.P., No. 258, 14-6-94.

12. *Valuation for purposes of the award.*—The valuation for the purposes of an award as well as that referred to in paragraph 7 *supra* will be left to the good sense and discretion of the officer deputed for the purpose, who should have due regard to the provisions of sections 23 and 24 of the Act. In special cases, as for instance when land under tea or any specially valuable product has to be taken up, the valuation should be made in accordance with special instructions to be issued by the District Collector.

B.P., No. 43, 1-2-96.
G.O., No. 432, 4-7-99.
G.O., No. 3659, Mis., 16-10-99.

13. *Findings to be recorded in the award.*—A Collector's award must, as provided in section 11, Act I of 1894, always contain findings as regards (i) the true area of the land, and (ii) the compensation payable in his opinion. Clause (iii) of the section just quoted, which requires the Collector also to record a finding as regards the apportionment of the compensation awarded among the persons interested, must be read with sections 30 and 31 (2) of the Act in cases where there is a dispute as to the title to receive compensation or as to the apportionment of it. In such cases the Collector may either record a finding on the point or refer the same for the orders of the Court.

14. *Taking possession.*—When an award has been made, possession of the land (if not already taken under section 17 of the Act) can be taken at once and need not be deferred till the compensation is paid. The acquisition is completed by taking possession and the land then vests absolutely in Government. Up to the moment of taking possession under the Act Government is at liberty to withdraw from the acquisition, but not afterwards.

15. *Revision of award duly announced not permitted.*—An award made by a Collector under section 11 and duly announced under section 12 of

the Act should not be revised or amended either by himself or by the District Collector even though the persons interested may consent to the revision or amendment.

B.P., No. 44, 1-2-96.

16. *Safeguards to be adopted against excessive awards.*—It is to be noted that while the Civil Court is competent to increase the amount of the Collector's award, it cannot award less than that amount. Also whereas section 18 of the Act gives the owner of land the right of appealing against the award of a Collector, Government is denied such a right in view of the executive control which it can bring to bear on the acts of a Collector. It is therefore most important that such control should be efficiently exercised. Accordingly all awards should be reported to the District Collector with particulars as to the area, soil, rate per acre and total amount in each case and with adequate explanation whenever the award exceeds the preliminary valuation. An award exceeding the original rates so largely as to constitute a precedent for unforeseen expenditure should be reported for the District Collector's approval before being announced. The District Collector should call for explanation from the officers responsible for the original valuation whenever their estimate is found to be materially lower than the value finally awarded. If the land is to be paid for by another department of Government, the District Collector will do well to inquire of that department whether the acquisition should under the circumstances be completed.

B.P., No. 43, 1-2-96.

17. *Awards largely in excess of estimate to be held in abeyance.*—When in the course of the acquisition of land for a large project it is found that awards are likely to exceed the aggregate estimate for a district by 25 per cent. or more, the announcement of further awards should be suspended and a special report submitted to the Board through the District Collector.

B.P., No. 43, 1-2-96.

18. *Information to be furnished to Registration officers.*—[a] In order to ensure the maintenance of a permanent record of land acquired, information in the form printed as appendix IV should invariably be furnished to the Registration Department in respect of land taken possession of under sections 16 and 17 of the Act.[a] [b] Every modification in a "Collector's" award made by a "Court" under Parts III and IV of Act I of 1894 and every alteration in the form of compensation made by a "Collector" under section 31, clauses 3 and 4 of the Act, subsequent to the award should be duly intimated to the registering officer concerned.[b] [a] Awards need not be separately registered under the Indian Registration Act.[a] [c] Steps should also be taken to effect the necessary alterations in the village accounts,[c] [d] including the Revenue Survey maps. To secure the due correction of the village maps and field plans, it will be necessary for the Collector during the course of the acquisition proceedings to prepare measurement sketches indicating the precise position and extent of the land acquired and connecting the boundaries thereof with the existing revenue survey marks; these sketches should be drawn to scale and prepared in duplicate, one copy being supplied to the Revenue Divisional officer concerned, whose duty it is to see

that the necessary corrections are carried out in the village records, and the other being forwarded to the Superintendent of Survey in order to enable that officer to bring up to date the records of the Central Survey Office.[d]

Note.—[d] Where the sketch or land plan furnished under paragraph 7 *supra* is duly connected with the survey records, there will ordinarily be no necessity for the Collector to prepare separate measurement sketches; it will suffice if he indicates clearly and precisely the nature of the alterations made in the course of his proceedings.[d]

[a] B.Ps., No. 382, 22-10-95; No. 93, 20-3-97. [b] B.P., No. 457, 16-12-95. [c] G.O., No. 1299, 25-11-84. [d] B.P., No. 258, 24-10-99.

SECTION (iv).—PAYMENT OF COMPENSATION.

19. *Government of India's instructions regarding payment.*—The instructions framed by the Government of India for regulating the payment of compensation for land acquired for public purposes as well as the audit of such payments are given in appendix C to the Civil Account Code, Vol. I. The following paragraphs contain the principal instructions, as applied to this Presidency.

20. *Rules to be observed in making money payment.*—(i) [a] The payment of compensation should be made as soon after the declaration of the award as possible, as under section 34 of the Act interest at 6 per cent. per annum is payable on the amount of compensation for the interval between the date of occupation and the date of payment. Accordingly the Collector or other officer duly empowered should, immediately after making an award under section 11, tender payment of compensation to such of the persons entitled thereto as are then present either personally or by their representatives.

(ii) To those who are not so present, a notice should at once be sent through the Tahsildar or the Deputy Tahsildar of the taluk or division in which they reside intimating the fact that an award has been made and stating that, unless the amount awarded is claimed by the party either personally or through a duly authorized agent within a time to be specified, the money will be placed in deposit and will bear no interest. The notice should be served in the manner prescribed in section 45 of the Act.

(iii) If the Collector's tender is accepted by the parties present, or if the parties afterwards appear before him in person or by duly authorized agents to take payment, whether in pursuance of the notice served or otherwise, the Collector should take a receipt in the form C or C C appended to the Government of India's rules and make the payment at once, if possible in cash, if not, by an order on the treasury.

(iv) Where the offer of payment is accepted, but the parties are unable to appear before the Land Acquisition Officer to receive the payment, the counterfoil receipt in form C should be filled up from the award statements, the space for the signature of the payee being left blank and the words "Paid in my presence to" being altered into "Pay to." The original should then be forwarded to the Sub-Treasury officer, within whose jurisdiction the parties entitled to payment reside, for disbursement of the amount to them. The Sub-Treasury officer will furnish to the officer who issued the Pay orders a periodical return of the payments made thereon.[a]

(v) [b] If the claims to be paid are very small and the Sub-Treasury is situated at a distance from the villages of the claimants, arrangements should be made either to adjust the claims against Government dues or to pay the claimants in their own villages.

(vi) When the officer awarding compensation cannot proceed to the villages himself, payment should be made by Tahsildars during their tours.

(vii) The following procedure should be followed in order to place Tahsildars in funds for this purpose. The officer awarding compensation will fill in form C prescribed in the Government of India rules, with his own name, official designation, and signature, and endorse it thus:—

Pay to the Tahsildar of the taluk or order the sum of Rupees * annas * pies * only.

Rs. †

To

The Treasury officer at

Dated 190 . Official designation.

* In words. † In figures.

(viii) The voucher will then be forwarded to the Tahsildar concerned who will draw the amount from the treasury and pay the claimant in his village or somewhere near it, taking a receipt in form C. The receipt will, in due course, be forwarded to the treasury in adjustment of the original advance.[b]

(ix) [c] If the parties do not take payment within the time specified and do not apply for a reference to the Court under section 18 of the Act, the compensation money should be placed in Revenue deposit and dealt with in the manner prescribed in rule 6 of the Government of India rules.

(x) If the parties refusing payment desire a reference to the Court or if any of the other contingencies mentioned in sections 30 and 31 (2) of the Act occur, the compensation money should be deposited in the Civil Court under rule 8 of the Government of India rules.[c]

[a] B.P., No. 370, 1-9-94. [b] B.P., No. 332, 1-9-96.
[c] B.Ps., No. 366, 29-9-96; No. 17, 14-1-97.

21. *Payment into Court.*—[a] Rule 8 of the Government of India rules provides that all payments into "Court" on deposit should be made by means of cheques in favour of the presiding officer of the Court. The limit of Rs. 10 laid down in article 451, Civil Account Code, does not apply to these cheques. Officers specially employed for land acquisition are regarded as Public Works disbursers and are supplied with cheque books by the Examiner of Public Works Accounts.[a] [b] Civil officers who are not so supplied will fill in form C with their own name, official designation, and signature, and endorse it across as follows:—

Pay to the Judge of the Court at or order the sum of Rupees * annas * pies * only.

Rs. †

To

The Treasury officer at

Dated 190 . Official designation.

* In words. † In figures.

The voucher will then be forwarded with form D, in triplicate, to the Court concerned.[b]

[a] B.P., No. 91, 7-3-96. [b] B.P., No. 164, 11-5-96.

22. *Payment of compensation otherwise than in cash.*—(i) Under the 3rd and 4th clauses of section 31 of the Act, it is open to the Collector or other officer duly empowered under sections 3 and 7 to arrange with the persons entitled to compensation for a commutation of the money payment awarded under section 11 into a grant of other land in exchange or of a beriz deduction or an assignment of assessment or, if such person be a zamindar or inamdar, into a reduction of peshkash or quit-rent as the case may be.

(ii) [a] Under clause 3 of the above section, if the party has a limited interest in the land acquired and is incompetent or only partially competent to contract in respect of the land,—if, for example, he is the trustee of a temple,—the sanction of the Local Government must be obtained for making any of the above arrangements in lieu of payment in cash.[a]

(iii) Applications for sanction must be submitted in the form of statement III in appendix VIII.—*Vide* paragraph 31 *infra*.

(iv) [a] In cases falling under clause 4 of section 31, *i.e.*, where the person interested in the land is competent to contract in respect thereof, the sanction of Government is unnecessary and the cases may be dealt with by the Collector or other officer on his own authority.[a] [b] The case of a village artizan as well as that of a person holding a service inam has been held to fall under section 31 (4) on the ground that though the inamdar is not competent to contract with private individuals in respect of the land, still he may enter into a valid contract in respect of the same with Government.[b] [c] Compensation for village service inams of all kinds must, however, necessarily take some form other than payment of a lump sum of money, as a single payment would cause the extinction of the inam.[c]

(v) [d] When no Government land is available for assignment in exchange for a village service inam taken up for public purposes, private land may be acquired for the purpose under the provisions of the Act.[d]

[a] B.P., No. 530, 30-11-94; G.O., No. 8, 7-1-95; B.P., No. 10, 15-1-95; B.P., No. 402, 16-11-97, on G.O., No. 5715, Mis., 6-11-97.
[b] B.P., No. 176, 1-6-95. [c] B.P., No. 233, 11-7-95.
[d] B.P., No. 3611, Mis., 20-7-95.

23. *Assignment of fresh land by way of compensation.*—(i) When fresh land is assigned by way of compensation, the valuation of such land will be subject to the approval of the District Collector who should satisfy himself that the value is the same as that of the land taken up. In cases reported to Government through the Board, this equality of value will be shown by the identity of the figures entered in columns 10 and 17 and by a comparison of the figures in columns 8, 9, 14 and 16 of statement III referred to in clause (iii) of the preceding paragraph.

(ii) In arranging for exchanges, the Collector should ordinarily deal only with the party in whose favour the money compensation is awarded; and if an arrangement in regard to the selection of land cannot be come to within a reasonable time, say six months from the

date of the tender, the party, when he is competent to alienate the land, should be left to take the money compensation awarded.

(iii) The assignment of land in exchange should be restricted to such land as would otherwise be assigned under the ordinary darkhast rules, preferential claims under those rules being set aside except in cases in which the Collector may be satisfied that the *bonâ fide* and reasonable requirements of resident ryots will thereby be prejudiced.

B.Ps., No. 258, 14–6–94; No. 402, 16–11–97;
G.O., No. 432, 4–7–99.

24. *Fresh land to be granted on ryotwari tenure.*—When compensation for [a] enfranchised inams,[a] [b] unenfranchised personal inams,[b] or [c] zamindari land [c] takes the form of land, the fresh land should be granted on ryotwari tenure.

[a] B.P., No. 176, 1–6–95. [b] B.P., No. 3482, Mis., 30–7–96. [c] B.P., No. 325, 6–9–95.

25. *When inam tenure must be continued.*—(i) When land is granted in exchange for an unenfranchised service inam, the inam tenure must be continued. The fresh land should be selected so as to yield, wherever possible, the same net annual income as that taken up, and if the income of the former land should be found to exceed that of the land taken up, then a jodi equal to the difference between the two incomes may be attached to the fresh grant. It should be remembered, however, that as the difference between the assessment and the jodi will constitute the whole remuneration of any person or public body carrying on the service in the event of default on the part of the inamdar and of attachment or resumption of his inam, the fresh grant should be selected so as to diminish this difference as little as possible.

(ii) The process of selecting the fresh land will be much simplified if the melvaram and the kudivaram interests in the inam land taken up are distinguished in the award passed under section 11 of the Act on the assumption that the assessment, less the jodi if any, constitutes the melvaram and that the whole of the remaining interest is the kudivaram. The next step will be to find land having the same kudivaram value, *i.e.*, land which, if held on ryotwari tenure, would yield the same income as the land taken up supposing this also were ryotwari, and then to remit so much of the assessment thereon as is equal to the assumed melvaram of the land taken up.

B.P., No. 82, 22–3–99.

26. *Consent of occupant necessary to assignment of assessment.*—Compensation by assignment of assessment on occupied land should not ordinarily be given without the previous consent of the occupant of the land.

B.P., No. 137, 28–1–87.

27. *When compensation may take the form of fixed annual payment.*—When compensation takes the form of a fixed annual payment, such as a beriz deduction, it should, as far as possible, represent the net annual income derived from the land by each person possessing a permanent interest in it whether as proprietor or as tenant. This form of compensation should be confined to cases contemplated in section 31 (3) of Act I of 1894 and to village service inams of all kinds and should be resorted to only when it is not possible to grant fresh land in

exchange. The substitution of a fixed annual payment for money compensation will, when not sanctioned by Government under section 31 (3) of the Act, be subject to the approval of the District Collector. If the claimant refuses to receive the fixed annual payment, the cash value of the compensation should be deposited in Court under section 31 (2) of the Act.

28. *Proportionate reduction of peshkash or quit-rent how worked out.*—Whenever zamindari or inam land is taken up for public purposes, the zamindar or the inamdar will, in addition to compensation for his interest in the land taken up, be entitled to a proportionate reduction of his total peshkash or quit-rent, the amount to be deducted bearing the same proportion to the rental of the land taken up as the whole amount of peshkash or quit-rent bears to the total revenue of the estate.

B.P., No. 267, 27-1-85.
B.P., No. 1115, 9-4-85.
B.P., No. 497, 29-8-93.
B.P., No. 70, 9-2-94.

29. *Recovery of compensation from local and municipal bodies.*—[a] When land is acquired for a body financially independent of Government (*e.g.*, a Local Board or a Municipality) the value of the Government land if any given in exchange,[a] [b] or the money value awarded for the land acquired,[b] [a] should be charged against the local body except when land at the disposal of Government is given in exchange for private land taken up for a Local Fund or Municipal road. Similarly when the compensation for land taken up for a local body takes the form of an abatement of land revenue, the capitalized value of the abatement at [c] 25 [c] times the assessment should be recovered from the local body. The revenue due to Government on land taken up by local bodies under the Act, whether it be assessment, peshkash or quit-rent, should be recovered from the local bodies either by annual or lump payments, unless it is remitted under the provisions of Standing Order No. 24 *supra.*[a] [c] In these cases the capitalized value of revenue should be taken at 25 times the annual abatement.[c]

[a] B.Ps., No. 246, 15-7-95; No. 326, 6-9-95.
[b] B.P., No. 160, 20-5-95. [c] B.P., No. 308, 16-11-98.

SECTION (v).—MISCELLANEOUS.

30. *Disposal of land which is no longer required for the public purpose for which it was acquired.*—[a] When land acquired for a public purpose, whether by private purchase or by compulsory acquisition, is subsequently relinquished, it should be disposed of as follows:—

(i) If the land relinquished is likely to be again required for public purposes, it should be merely leased out for such term as may be considered desirable in each case.

(ii) If the land is situated within half a mile of the boundary of a railway station, it should be dealt with under the special rules applicable to such land, which are given in Standing Order No. 15, paragraph 2, clause (vi).

(iii) If the land does not fall under either of the above descriptions and was originally building-site or town land, it should be disposed of under the rules governing the disposal of Government land of this kind—*vide* Standing Order No. 21.

(iv) If the land does not fall under either class (i) or (ii) above, and was agricultural or pastoral land at the time of the acquisition, it should first be offered at cost price to the parties to whom the proprietary right and the right of occupancy, if any, in the land originally belonged or to their heirs, on the terms and subject to the exceptions indicated in the Government of India Resolution printed as appendix V.[a] [d] Forms of title-deeds to be issued in these cases are given in appendix VI.[d] [a] If the original owners decline the offer, or, if, under the Resolution just referred to, they are not entitled to the first offer, and the land is not sold at its current market value to the owner of adjoining land, it should be sold by public auction without an upset price but subject to the annual assessment.[a] [b] The sale-proceeds of such land will be credited to Land Revenue,[b] unless the land was originally taken up for a railway in which case [c] the sale-proceeds should be credited to the railway or head of account to which the cost of acquisition was originally debited.[c]

(v) [a] All assignments to the original owners and all sales to neighbouring landholders under these rules should be made with the Board's previous sanction. It will be understood that the concessions to the original owners and to the neighbouring holders are made as matters of grace, and that the Board can exercise its discretion to grant or refuse them in any particular case.[a]

[a] B.Ps., No. 162, 17-5-97; No. 207, 19-6-97. [b] B.P., No. 392, 12-11-97.
[c] B.P., No. 398, 15-11-97. [d] B.P., No. 290, 4-11-98.

31. *Annual compensation statements.*—(i) [a] Collectors should submit statements for each calendar year showing the progress made in the taking up of land required for public purposes and the payment of compensation therefor. The statements should be prepared in the forms given in appendix VII and should reach the Board's office not later than 31st January of each year. The Board will then submit a consolidated statement to Government. It will always be open to Collectors to call for half-yearly, quarterly, or monthly statements from their subordinates, in special cases, as for instance, where the progress made appears either from the annual statements or from inspection to be slow, or where work of an emergent nature (*e.g.*, the acquisition of land for a railway) requires to be specially watched.[a]

(ii) [b] The statements submitted to the Board should include the transactions of Special Land Acquisition officers, and when the jurisdiction of such officers extends over more than one district, each Collector should include in the statement for his district the transactions within the limits thereof.[b]

(iii) [c] A consolidated statement showing cases of compensation in other forms than money sanctioned by Collectors in the course of the year under clause 4 of section 31 of the Act should be submitted [a] at the same time [a] for the information of the Board in the form given in appendix VIII.[c]

[a] B.P., No. 5, 5-1-98. [b] B.P., No. 391, 25-10-95.
[c] B.Ps., No. 370, 1-9-94; No. 5, 5-1-98.

B.P., No. 211, 9-9-99.

91. Rules relating to the Acquisition of Lands for Railways.—The following is an abstract of the latest rules issued by the Government of India in Railway Circular No. VI of 1892 for the acquisition of lands for railways, so far as they relate to the Revenue Department. These rules should be observed in future in regard to all railways, whether constructed by the State or by Companies (guaranteed, assisted or private), for which land is required under the orders of Government. The text of the rules laid down for the acquisition of lands by the old Guaranteed Companies is given in appendix IX.

2. *Railways constructed by Government.*—Land required for railways constructed by Government may be divided into two classes, viz. :—

I.—*Permanent land.*

II.—*Temporary land.*

3. *Permanent land* is land which will be required permanently after the railway is open for traffic and the work of construction is complete. Under this head will be included all land to be occupied by the formation of the permanent line of railway, with side slopes of banks and cuttings, and the berms connected therewith ; the entrances to tunnels and shafts belonging to the same ; the sites of bridges and protection or training works ; station yards ; landing places for railway ferries ; ground to be occupied by works belonging to the railway, such as gasworks, arrangements for water-supply, &c. ; ground for the storage, manufacture, or acquisition of materials ; land for cemeteries, plantations, gardens and recreation grounds ; sites for permanent stations, offices, workshops, dwelling-houses and other buildings required for the purposes of the railway, or the accommodation of the staff, with the grounds, yards, roads, &c., appertaining thereto. Under this head will also be classed land which will be permanently occupied by the diversion of roads or rivers, or for other works undertaken for public purposes incidental to the construction of the railway, although such land will cease to be held by the railway authorities on the completion of the works.

4. *Temporary land* is land which is required for temporary purposes only and which is relinquished after the work of construction is complete.

5. *Railways constructed by Companies* * .—Land required for railways constructed by Companies may be divided into four classes, viz. :—

I.—'*Class A*' *land.*

II.—'*Class B*' *land.*

III.—'*Class C*' *land.*

IV.—'*Class D*' *land.*

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* The classification given here would apply *fully* only in the case of a railway for which land was taken up on terms similar to those adopted for the old Guaranteed Companies. The conditions under which land is occupied by other Railway Companies in India vary according to the terms of their respective contracts (or other arrangements) and are in some cases practically the same as specified above for railways constructed by Government.

6. '*Class A' land* is land which the Company receives *for permanent occupation* free of charge under its contract or other arrangement with Government. Under this head is included all land required for the permanent works of the railway, including the formation of the line with its side-slopes, berms, ridges, &c., and for all stations, workshops, permanent store-houses, and the like, necessary for the line when opened, and which, under the contract or other arrangement, is to be provided by Government free of cost to the Railway Company. The occupation of this land by the Company will be so far permanent that it will cease only when the contract is terminated or surrendered and the whole lapses to Government.

7. '*Class B' land* is land which the Railway Company receives *for temporary occupation* free of charge under its contract or other arrangement with Government. Under this head is included all land essential for the execution of the permanent works of the railway, but not required after the completion of the line in part or whole. Such is land required for spoil-banks, for extra excavations to make banks, or for the storage of materials held in stock by the Railway Company pending the construction of the line or their despatch to the works.

8. '*Class C' land* is land which the Railway Company has to provide at its own cost. Under this head is included land which is required for the provision or preparation of materials, for purposes contingent on the actual execution of the works on the line, or for other miscellaneous objects which the Government recognizes as falling legitimately within the scope of the Railway Company's operations, though not giving the Company a claim to the provision of land free of charge. 'Class C' land will be taken up by Government and handed over to the Railway Company for occupation at a fixed rental.

9. '*Class D' land* is land which, being required in consequence of the works of a railway, still does not come directly into the occupation of the Railway Company at all. Under this head is classed land required *outside* the Company's boundary, for the diversion of roads or rivers and for the construction of roads which are made for public purposes but will not afterwards be maintained by the Company. 'Class D' land will be provided by Government free of charge.

10. *Civil officers responsible for acquisition of land.*—After the construction of any railway is sanctioned, the Local Government will publish, in the local official gazette, the necessary notification under section 6 of Act I of 1894, together with such statements as may be considered advisable under section 3, clause 1 of the Land Acquisition (Mines) Act of 1885, and will instruct the local civil officers to arrange for the acquisition of the land required and for its transfer to the railway authorities. All arrangements for the acquisition of the lands will then be made by such civil officers in accordance with the rules given in Standing Order No. 90. Government holds the Consulting Engineers and the local Revenue officers responsible that, in taking up land, the fullest consideration is given both to the convenience of the proprietors and to the interests of Government. [a] The railway authorities will be responsible for specially drawing attention to cases in which it is proposed to acquire religious buildings or tombs—*Vide* Government of

India, Public Works Code, Volume I, Chapter IX, paragraph 28,* and Chapter X, paragraph 25.† [a]

[a] B.P., No. 194, 15-8-99.

11. *Arrangement to be made through Consulting Engineer.*—In case of a railway to be constructed by a Company all arrangements with the civil authorities for the acquisition of the land required will be made through the Consulting Engineer.

12. *Land held for military purposes.*—Where land required for railway purposes lies within cantonment limits or forms part of a military encamping ground or is otherwise held for military purposes, the military authorities in the Quartermaster-General's department should be consulted before steps are taken for the acquisition of such land. No such land shall be entered upon or occupied, whether for railway requirements or for any other purpose, until the sanction of the Government of India in the Military Department has been obtained by the Quartermaster-General and communicated to the General Officer Commanding the district. [a] The railway administration will be responsible for obtaining the consent of the military authorities before applying for the acquisition of such land.[a]

[a] B.P., No. 194, 15-8-99.

13. *Land not to be occupied without approval of Civil authority.*—Except so far as may be necessary for the proper surveyor marking out of the land required, work must not be commenced or damage done, materials deposited, or any excavation or demolition put inhand until the land has been formally made over, or unless approval in writing has been obtained from the local civil authorities.

14. *Plans and schedules to be supplied to Civil authorities.*—To enable the civil authorities to acquire lands, they will be supplied with a complete set of land-plans and schedules for each district. [a] Land already public property will be separately applied for and not included in the plans and notifications as to be acquired under the Land Acquisition Act. The plans will show all existing roads and buildings and, when the latter are known to be used for public purposes, or by special departments, their purpose and ownership will be stated.[a] In the case of a railway to be constructed by a Company, these plans and schedules will come through the Consulting Engineer who is responsible for their correctness. The scale of these land-plans will, under ordinary circumstances, be 400 feet to one inch; but where this will not admit of sufficient detail being shown with clearness, the scale may be 100 feet to one inch. In the case of a railway to be constructed by Government or by a Company under the terms of whose contract land is divided into only two classes, permanent and temporary, the lands required will be coloured pink in the plans. In the case of a railway constructed by a Company taking up lands under classes A, B, C and D, the plans will

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* *Paragraph* 28, *Chapter IX.*—No religious edifice shall be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal Civil or Political authority on the spot, unless under the orders of the Local Government within whose jurisdiction the edifice stands.

† *Paragraph* 25, *Chapter X.*—On no account is any church, chapel, mosque, temple, tomb, or other building devoted to religious uses to be occupied as a dwelling house, or for any other purpose without the consent of the persons interested and the sanction of the principal Civil or Political authority on the spot.

show clearly the boundaries of the land to be taken under each of these classes which will be coloured pink, yellow, purple and green respectively. Detached portions of land should be referred to some fixed point on one of the main sheets with distances and compass or other bearings, or such reference to the published maps of the neighbourhood as will ensure a ready identification of the land. A corresponding entry should in each case be made on the nearest main sheet to draw attention to the detached plot. On all land plans the position of the boundary of each class of land should be determined by dimensions written on the plan; these dimensions should be sufficiently complete to enable such boundaries to be, at any time, readily ascertained or verified. The names of villages to which the land belongs must in each case be written on the plan alongside of the line indicating the village boundary. If the boundary line crosses the railway line, the names should be repeated on the other side of the railway line and the chainage of the crossing point noted. When boundary marks have been erected for the demarcation of the land occupied by the railway, the position and corresponding number of each detached boundary mark should be shown on the land-plans. The land-plans should be made up in sets for continuous portions of land, each set being complete for a district or charge of a Collector.

[a] B.P., No. 194, 15-8-99.

15. *All land to be acquired as for permanent occupation.*—All land for railway purposes, whether required temporarily or permanently, will be taken up in the first instance as for permanent occupation and valued accordingly. It is to be understood that the distinction between 'Permanent' and 'Temporary' land, or 'Class A' and 'Class B' land, is merely of the nature of a forecast showing what the disposition of the land will probably be on completion of the work.

16. *Value of land how debited and credited to railway.*—In the case of a railway constructed by Government or by a Company under the terms of whose contract land is divided into two classes 'Permanent' and 'Temporary,' the railway will, in the first instance, be debited with the full cost of all land which may be acquired and will afterwards be credited with the amount realized by the sale of such land as may be relinquished.

17. *Disposal of 'Class C' land.*—In the case of a railway constructed by a Company, by the terms of whose contract (or other arrangement with Government) land has to be taken up under special classes A, B, C and D or under other conditions of a like nature, 'Class C' land will be acquired by Government and leased to the Company, the rent being fixed at 5 per cent. on the cost of the land *plus* any Government revenue with which the land may be chargeable. An annual settlement of accounts connected with the re-sale of 'Class C' lands will be made between Government and the Company, the Company bearing any loss owing to diminished value and being credited with any gain arising from enhanced value.* Houses, trees, tanks, or other property on land which is not

* This rule came into force in 1877 and does not apply to land for which under the previous rules an enhanced rent had been paid to allow for deterioration (*see* Government of India, Public Works Department, Resolution No. 755—60 R., dated 16th October 1877).

provided free of charge and for which special payment or compensation is necessary will be paid for at once by the Railway Company. In the case of land provided free of charge, the materials, &c., derived from the 'clearance' of the surface (which then will be at the expense of Government) will be disposed of by the Revenue officers to the best advantage. [a] If there are trees on such land, however, they shall not be cut or cleared if the Railway Company wishes them to stand. When trees not reserved in this manner are to be cut and sold, the Railway authority should invariably be informed, not less than a week in advance, of the place and date of sale in order that it may be afforded an opportunity of bidding.

[a] B.P., No. 179, 31-7-99.

18. *Disposal of land no longer required by Railway Company.*—[a]Land which have been occupied for the purposes of a railway should, *when no longer required*, be made over to the local civil authorities, who will dispose of them under the rules contained in paragraph 30 of Standing Order No. 90. [b] The sale-proceeds of such lands will be credited to the railway or head of account to which their cost was originally debited. [b] Similarly, lands which have been acquired in excess of immediate requirements and which are clearly not likely to be utilized in the near future for the purposes of a railway should, unless they have been acquired at the cost of the railway and stand at debit of the capital account, be immediately made over to the Revenue authorities. But these lands should be reserved for the use of the railway and must not be let or sold except on terms of temporary occupation, which will not interfere with their being made available for railway purposes on short notice. The question whether such lands should remain in the possession of the railway or be made over to the Revenue authorities should be decided in consultation with the Revenue authorities in each particular case. Any receipts from land, so transferred as a temporary measure, should be credited to land revenue. Whenever land relinquished by the Railway Department is not sold absolutely at its current market value, the amount to be credited to the railway under paragraph 16 above will be the estimated present value of the land [a].

[a] B.P., No. 340, 13-10-97. [b] B.P., No. 398, 15-11-97.

19. *Demarcation of land.*—The following rules for the demarcation of land have been laid down by the Government of India under section 13 (*a*) of the Indian Railways Act of 1890 *:—

(*a*) All land permanently occupied for the purposes of a railway shall have its boundaries defined on the ground in such a manner as to enable such boundaries to be readily ascertained and identified.

(*b*) For this purpose the boundary of the railway land may be defined by a continuous wall, fence or ditch, or by detached marks, posts or pillars.

(*c*) Where the boundary mark is continuous, the boundary of the railway land is to be on the outer edge of the wall, fence or ditch, that is to say, the wall, fence or ditch situated wholly on railway land.

* See Government of India, Public Works Department, Circular No. XIV-R., dated 6th August 1890.

(*d*) Where detached marks, such as isolated posts or pillars, are used, the boundary of the railway land will pass through the centres of such marks. Between the marks the boundary will in each case be taken in a straight line from the centre of one mark to the centre of the next mark.

(*e*) Detached marks are in no case to be at a greater distance apart (centre to centre) than one-eighth of a mile (660 feet). They are to be of a substantial character, not easily destroyed or moved by accident or mischief, and are to be of such size and form as to be readily found and recognized.

(*f*) Each detached boundary mark is to bear a number, and the position and corresponding number of each detached boundary mark is to be shown on the land-plan.

(*g*) Where a fence, wall or ditch is for convenience situated at some distance within the boundary and does not mark the actual limit of the railway land, it will be necessary that, in addition to such fence, wall or ditch, the actual boundary of the railway land shall be properly marked and defined in accordance with these rules.

In the case of a railway constructed by a Company, the expression 'Land permanently occupied' is intended to include not only 'Class A' land, but also such 'Class B' and 'Class C' land as may be required for a considerable period. In the event of any 'Class B' or 'Class C' land enclosed by the boundary being afterwards relinquished, the boundary must be shifted to mark the new limit.

20. *Registers for each class of land.*—A carefully prepared register for each class of land must be maintained by Collectors, in * Form A given in appendix X, with an abstract prepared therefrom in Form B, and kept up to date. The title-deeds for the lands acquired should be filed and kept under proper custody in the offices of Collectors. These will hereafter be either awards or orders made under the provisions of the Land Acquisition Act.

21. *Removal of sand by Railway Companies from river-beds.*—[a] Railway Companies are permitted to take sand for ballast from the beds of rivers on the understanding that care should be taken that no injury is done thereby to the water-course, bridges or sluices, or the banks of the rivers. When large quantities are taken, the Public Works Department must be referred to in the first instance. In zamindari estates, the permission of the zamindar must be obtained.[a]

[a] G.O., No. 363, 11-5-61. See S.O. 25, paragraph 5-B, clause (iv).
B.P., No. 398, 15-11-97.

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* A slightly different form is adopted in Malabar.

B.P., No. 541, Mis., 1-3-1900.

Order 90, para. 7, clause (i).]

APPENDIX I.

Form of statement to be jointly prepared by an officer of the Department requiring land and an officer of the Revenue Department, and to be signed by the District Collector.

Department requiring land.	Purpose for which land is required.	Taluk.	Village.	Particulars of land required.					
				Whether ryotwari, inam or zamindari.	Boundaries.	Number of field.	Description, dry or wet.	Area.	Assessment or rental.
1	2	3	4	5	6	7	8	9	10
								ACS.	RS.

Name of owner or occupier.	Selling price of similar lands in the vicinity.	Estimated value of					Fifteen per cent. addition allowable under section 23 (2) of Act I of 1894.	Total compensation payable.	Remarks.
		Land.	Houses.	Wells.	Trees.	Total.			
11	12	13	14	15	16	17	18	19	20
	RS. per acre.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

B.P., No. 211, 9-9-99.

Order 90, para, 9.]

APPENDIX II.

Form of Draft Declaration.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring acres , be the same a little more or less, is needed for a public purpose, to wit, for ; and, under sections 3 and 7 of the same Act, the is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land :—

Schedule.

District.	Taluk.	Village.	Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.				Extent to be taken up.	Estimated cost of the land to be taken up and the authority sanctioning it.
					North.	East.	South.	West.		
									ACS.	RS.

B.P., No. 211, 9-9-99.

Order 90, para. 9.]

APPENDIX III.

Statement of land required to be temporarily occupied for (note the purpose here)

District.	Taluk.	Village.	Name of the owner.	Description of land, inam or Government, wet or dry.	Number of the field.	Total extent.	Extent to be taken up.	The probable compensation payable for the occupation of the land.	Remarks.*
						ACS.	ACS.	RS.	

* Details of the purpose of temporary occupation should be shown in the column.

B.P., No. 211, 9-9-99.

APPENDIX IV.

Return of land acquired under the Land Acquisition Act to be forwarded to the Registration Department.

1	2	3									
		Name and description of property acquired.									
Name and designation of the officer who made the award.	Date of award.	Names of the sub-district and village.	Name of the land, if any.	Survey number or sub-number or letter or paimash number.	Boundaries.				Extent.	Classification of land as Government or inam, or zamindari and as wet, dry or garden.	Houses, buildings, trees or hills, if any, situated on the land and their description; name of the street and door number being given in the case of house property.
					North.	East.	South.	West.			
1	2	3 (*a*)	3 (*b*)	3 (*c*)	3 (*d*)	3 (*e*)	3 (*f*)	3 (*g*)	3 (*h*)	3 (*i*)	3 (*j*)
									ACS.		

4				5						6
Nature of the interest in immovable property transferred, the purpose, &c.				Name and description of person to whom the property belonged.						
Nature of the interest in immovable property transferred.	The purpose for which the transfer was made.	The nature of compensation awarded.	Amount or value of compensation awarded.	Name (including rank and title).	Father's name in the case of males, and the husband's name in the case of females; when a person is usually described as the son of his mother, then his mother's name.	Residence.	Profession.	Caste.	Name and description of the person to whom the property has been transferred.	Remarks.
4 (*a*)	4 (*b*)	4 (*c*)	4 (*d*)	5 (*a*)	5 (*b*)	5 (*c*)	5 (*d*)	5 (*e*)	5 (*f*)	6
			RS. A. P.							

Note.—A copy of this return should be sent to every Sub-Registrar in whose sub-district any portion of the property referred to in the award is situated.

B.Ps., No. 93, 20-3-97; No. 211, 9-9-99.

Order 90, para. 30, clause (iv).]

APPENDIX V.

Government of India Resolution, No. 13–44–13, *dated* 30*th October* 1896, *Department of Revenue and Agriculture, regarding disposal of land which is no longer required for the public purpose for which it was acquired.*

The Government of India desire therefore that whenever *agricultural or pastoral land* has been acquired for public purposes, whether by private purchase or by compulsory acquisition, and is no longer required for such purposes, the disposal of it may be guided by the following general considerations :—

In the first place all proprietary rights and all rights of occupancy which were extinguished by the acquisition should be first offered to the persons from whom they were acquired, or to their heirs if discoverable ; the former (where both kinds of rights co-existed) being made subject to the latter under the provisions of the Crown Grants Act (XV of 1895).

In the second place the price at which these rights are offered should be the amount of compensation originally paid for them, less the 15 per cent. in excess of the value which will have been paid if the acquisition was compulsory. This price may be reduced, if necessary, on account of any deterioration that may have taken place in the fitness of the land for agricultural or pastoral purposes while it was in the occupation of Government, but it should not be increased, except in the case stated below, on account of any rise in its market value during that period.

In the case of plots, which by reason of their size or shape, are practically of no value to any one but the owners of the adjoining land, if those owners are not entitled to the first offer as above, they ought nevertheless to receive the first offer; but in that case there is no objection to asking the market value, though the reasonable offer of a neighbouring holder should always have the preference over that of an outsider.

The Superior Revenue authority will, of course, always retain and exercise discretion in the application of the general rule about the charge of cost price. Special cases will occur, and exceptions will be justifiable, as for example when the persons first entitled are remote descendants or relations of the original holders, or when the rise in the market value of the land has been so exceptionally great as to take the case out of the general rule. The Government of India lay down no hard-and-fast rule, but only a principle for general guidance.

It will be observed that the above principles apply to agricultural and pastoral land only, and not building-sites or town lands.

2. It will be for Local Governments and Administrations to issue instructions adapted to local circumstances in general conformity with the above considerations. Those instructions will be mere executive instructions; and the greatest care should be taken to avoid anything which might have the semblance of conferring a right, or of affording a basis for any claim either as against Government or as between private parties, and to make it clear that the concessions in question are made as an act of grace, and are wholly within the pleasure of Government to grant or to refuse in any particular case.

B.Ps., No. 162, 17-5-97; No. 207, 19-6-97.

Order 90, para. 30, clause (iv).]

APPENDIX VI.

Title-deeds to be issued to the Purchasers of Relinquished Land.

FORM I.

Title-deed to be granted to the purchaser when the relinquished land is sold under clause (IV), paragraph 30, Standing Order No. 90, subject to ryotwari assessment either at its cost price or at its current market value.

Whereas has purchased the land specified below to be held on ryotwari tenure subject to an assessment of Rs. , and has paid into the treasury at the sum of Rs. , being the purchase-money of the said land, I hereby, acting under the authority of the Secretary of State for India in Council, grant the said land to the said and his representatives and assigns to be held by him and them as aforesaid subject to all the conditions and incidents of ryotwari tenure :—

Specification of the Land.

District and registration district.	Registration sub-district.	Taluk and village.	Field.			Extent.	Assessment.			Date of sale.	Date of payment.
			Number.	Letter.	Name.						
						ACS.	RS.	A.	P.		

FORM II.

Title-deed to be granted when the land relinquished was held on inam or zamindari tenure at the time of the acquisition and is restored under clause (IV), paragraph 30, Standing Order No. 90, to the original proprietor at cost price subject to such occupancy right, if any, as existed in respect of the land before its acquisition.

Whereas has purchased the land specified below to be held on inam (or zamindari) tenure subject to a quit-rent (or peshkash) of Rs. , and has paid into the treasury at the sum of Rs. , being the purchase-money of the said land, I hereby, acting on behalf of the

Secretary of State for India in Council, grant the said land to the said and his representatives and assigns to be held by him and them subject to the said quit-rent (or peshkash) and to all the conditions and incidents of the title-deed (or permanent sanad) issued in respect of the land before the acquisition of the same for public purposes and subject also to such occupancy rights, if any, as existed in respect of the said land before its acquisition as aforesaid, which occupancy rights are hereby revived :—

Specification of the Land.

District.	Taluk and village.	Name of estate or number of title-deed, if inam.	Number and name of field, if any.	Extent.	Assessment.			Proportionate quit-rent or peshkash.			Date of sale.	Date of payment.
				ACS.	RS.	A.	P.	RS.	A.	P.		

FORM III.

Title-deed to be granted to the purchaser of the occupancy right in land of the description contemplated in Form II above, when such right is sold separately.

Whereas has purchased the occupancy right in the land specified below to be held subject to the rights in the said land of the inamdar (or zamindar) of , and has paid into the treasury at the sum of Rs. being the purchase-money of the occupancy right, I hereby, acting on behalf of the Secretary of State for India in Council, grant the said occupancy right to the said and his representatives and assigns to be held by him and them subject to the same conditions and incidents of occupancy right as were in force before the acquisition of the said land for public purposes and which conditions and incidents are hereby revived :—

Specification of the Land.

District.	Taluk.	Estate or village and number of title-deed, if inam.	Number and name of field, if any.	Extent.	Assessment.			Date of sale.	Date of payment.
				ACS.	RS.	A.	P.		

B.P., No. 290, 4-11-98.

Order 90, para. 31, clause (i).]

APPENDIX VII.

Annual Statement I.

A.—Abstract statement showing progress in the disposal of applications for land required for public purposes (including Railways) during the year .

Total number of cases for disposal.	Extent of land remaining to be transferred at the end of the previous year.	Extent of land applied for during the year.
1	2	3
	ACS.	ACS.

Total.	Extent of land transferred during the year.	Extent of land remaining to be transferred at the end of the year for which compensation has been settled.	Extent of land remaining to be transferred at the end of the year for which compensation has not been settled.
4	5	6	7
ACS.	ACS.	ACS.	ACS.

Note.—(1) The total of columns 6 and 7 of the previous year's statement should be entered in column 2.

(2) All entries of area should be made in acres and decimals of acres.

B.—Statement showing applications for land required for public purposes (including Railways) pending on 1st January .

Name of the department applying.	Date of application.	Extent of land covered by the application.
1	2	3
		ACS.

Extent of land remaining to be transferred for which compensation has been settled.	Extent of land remaining to be transferred for which compensation has not been settled.	Remarks explaining the cause of delay in transfer, &c.
4	5	6
ACS.	ACS.	

Note.—This statement furnishes detailed particulars for columns 6 and 7 of statement I-A.

Annual Statement II.

A.—Abstract statement showing progress in the disposal of claims to compensation for land taken up for public purposes (including Railways) and transferred during the year.

Land which has been transferred and for which compensation remained unpaid at the end of the previous year.		Land transferred during the year.		Total.	
Number of claimants.	Extent.	Number of claimants.	Extent.	Number of claimants.	Extent.
1	2	3	4	5	6
	ACS.		ACS.		ACS.

Land transferred for which compensation has been paid during the year.		Land transferred for which compensation has been settled but not paid during the year.		Land transferred for which compensation has not been settled during the year.	
Number of claimants.	Extent.	Number of claimants.	Extent.	Number of claimants.	Extent.
7	8	9	10	11	12
	ACS.		ACS.		ACS.

Note.—(1) The totals of columns 9 and 11 and of columns 10 and 12 of the previous year's statement should be entered in columns 1 and 2, respectively.

(2) The entry in column 4 is expected to be the same as that in column 5 of statement I-A.

(3) The totals of columns 7, 9 and 11 and of columns 8, 10 and 12 will be the same as the figures entered in columns 5 and 6, respectively.

(4) All entries of area should be made in acres and decimals of acres.

B.—Statement showing claims to compensation for land taken up for public purposes (including Railways) pending on 1st January .

Taluk and village in which land is situated.	Date on which land was transferred.	Land transferred for which compensation has been settled but remained unpaid during the year.	
		Number of claimants.	Extent.
1	2	3	4
			ACS.

Land transferred for which compensation has not been settled during the year.		Remarks explaining the cause of delay.
Number of claimants.	Extent.	
5	6	7
	Acs.	

Note.—(1) This statement furnishes detailed particulars for columns 9 to 12 of statement A.

(2) All entries of area should be made in acres and decimals of acres.

B.P., No. 211, 9-9-99.

Order 90, para. 31, clause (iii).]

APPENDIX VIII.

Annual Statement III.

Statement of compensation in other forms than money for land taken up for public purposes for the year ending ————.

Taluk and village.	Serial number.	Classification of land, whether ryotwari, inam or zamindari; if inam, whether personal or for religious, state or charitable service, and whether enfranchised or unenfranchised.	Entire estate, inam or zamindari.			Particulars of land taken up.			
			Extent in acres.	Assessment or rent value.	Jodi, quit-rent or peshkash.	Extent in acres.	Assessment or rent value.	If inam or zamindari, proportionate jodi, quit-rent or peshkash.	Value of the occupancy right (kudivaram).
1	2	3	4	5	6	7	8	9	10
			ACS.	RS.	RS.	ACS.	RS.	RS.	RS.

Nature of compensation.										When the fixed annual payment takes the form of reduction of peshkash, jodi or quit-rent total reduction made (columns 9 and 19).	Future peshkash or quit-rent, viz., the amount chargeable after making the deduction in column 9 or column 21, as the case may be.	Purpose for which the land was taken up.	Remarks.
A. Fresh grant of land.							B. Fixed annual payment.						
Village.	Description.	Extent in acres.	Assessment.	Tenure on which the grant is made (ryotwari or inam).	Jodi or quit-rent (if any) charged when grant is made on inam tenure.	Value of the occupancy right (kudivaram) in the fresh grant.	Nature of the fixed payment.	Amount of the fixed payment.	How the amount in column 19 has been fixed.				
11	12	13	14	15	16	17	18	19	20	21	22	23	24
		ACS.	RS.		RS.	RS.		RS.		RS.	RS.		

Note.—(1) When land is taken up for a local board or municipality and compensation is granted by an exchange of Government land or an abatement of land revenue, or when inam or zamindari land is taken up for a local body and proportionate reduction of jodi, quit-rent or peshkash is allowed to the proprietor in respect thereof, it should be noted in the remarks column whether the loss to Government of the value of land or of revenue has been or will be made good by the local body concerned, or whether the local body will be exempted from payment under the rules on the subject of alienations.

(2) The annual statement should include cases dealt with by Collectors under clause 4 of section 31 of Act I of 1894; not those sanctioned by Government under clause 3 of the section.

(3) Columns 10 and 17 may be filled up by quoting the net annual income with the words "per annum" added to the amount, instead of the capitalized value of the occupancy right.

B.P., No. 211, 9-9-99.

Order 91, para 1.]

APPENDIX IX.

Rules laid down in 1861 *for the Acquisition of Land required for Railway purposes by the old Guaranteed Companies.*

(See Government of India, Public Works Department, Circular No. 55, dated 29th June 1861.)

1. Land required for railway purposes may be divided into four classes, A, B, C and D. First, class A, land which a Railway Company receives free of charge under the contract with the Government for permanent occupation. Second, class B, land also provided free of cost but only for temporary occupation. Third, class C, land which the Railway Company has to provide at its own cost. Fourth, class D, land which does not come directly into the possession of the Railway Company at all.

2. Class A will comprise the land required for the permanent works of a railway including the road with its bridges, &c., and all stations, workshops, permanent store-houses and the like necessary for the line when opened and which under the contract is to be provided by Government free of cost to the Railway Companies. The occupation of this land by a Railway Company will be so far permanent that it will only cease when their contract is terminated or surrendered and the whole lapses to Government. It is all provided free of charge.

3. Class B will contain land essential for the execution of the permanent works of a railway but not required after the completion of the line in part or in whole. It also is provided free of charge; such is land for spoil banks, for extra excavation to make banks, for river diversion, and for the storage of railway materials held in stock by the Railway Company pending the construction of the line or their despatch to the works.* The occupation of this class of land will be temporary. On its restoration to the Government—the proper time for which will be settled in each case between the Railway officers and the Consulting Engineer—it will be for the Revenue officers to dispose of it to the best advantage of Government.

* This last sort of land is allowed free under the Right Honourable the Secretary of State's letter No. 25 of 30th November 1858.

4. Class C will contain the land which a Railway Company has to provide at its own cost. This is land which is required for the provision or preparation of materials; for purposes contingent on the actual execution of the works on the line, or for other miscellaneous objects which the Government recognizes as falling legitimately within the scope of the Railway Company's operations, though not giving the company a claim to the provision of land free of charge. As a Railway Company is bound to pay for the construction of all works out of the capital, receiving only from Government, without charge, the land on which the works stand, the provision of all materials, and the means of facilitating the execution of all

works, are to be at the cost of the Railway Company.* It is proper to bear in mind, in fixing the rent, that this land will in part deteriorate by the use to which it is put, and in part will not so deteriorate. In all cases, however, it will be most convenient to deal with the land, in the first instance, in the same manner. It will be taken possession of by Government and handed over to the Railway Company for occupation at a fair rental. When the necessity for occupation ceases, the land will be given up again to Government by the Railway Company, the proper time for this being determined, as under class B, by the Railway officers and Consulting Engineers. The annual rent on lands in this class occupied by a Guaranteed Railway Company shall be fixed at 5 per cent. on the outlay incurred by Government in taking up the land, *plus* any revenue or rent previously payable to Government in respect of the said land. In the case of land already belonging to Government and so occupied, the rent shall be fixed at 5 per cent. on the value of the land, as estimated by the Collector. When land, presented in free-gift by a private individual for the purposes of a railway, is made over to a Guaranteed Railway Company in this class, no rent shall be charged by Government beyond the Jama or Revenue previously paid to Government for the land.

5. Class D will contain that land which, being required in consequence of the works of a railway, still does not come directly into the occupation of the Railway Company; it will be provided free of charge. It will be exclusively land for roads, either new roads leading to railway stations or to permanent store-yards or workshops detached from the main works or diversions or changes of old roads made necessary by railway works.

6. Inconvenience is likely to arise if Railway Companies are permitted to hold land on their own account or otherwise than as above explained. By causing them to rent from the Government all land to which they are not entitled free in the manner above explained, simplicity in the tenure of their property will be secured, which will be a matter of importance at a future time when the railway may be transferred to Government. The determination of the value to be paid by the Government for any land not included in class A, which might be held by a Railway Company, would certainly be in such an event a great embarrassment.

7. Houses, trees, tanks, or other property on land which is not provided free of charge and for which special payment or compensation is necessary will be paid for at once by the Railway Company. In the cases of land

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* The following words were also in the original rules:—

"In this class, therefore, will fall all land for brick-making, for quarrying ballast,[a] "for houses for persons employed on the work, &c. So also land for houses for engine "drivers and the like on the line when opened and for other similar purposes will come "under class C."

But Her Majesty's Secretary of State for India thought that any particularization in the rule might raise questions as to the power of Government to alter or vary the terms of the contract (a power which the Government has no intention of claiming). It has therefore been thought best to give these words in a note simply for the guidance of the officers of Government and parties interested as to the construction which Government puts on the contract in regard to certain points of frequent practical application.

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a In the original rules the words "for roads to works in progress" here found place. They have now been struck out as calculated to mislead. It is clear a road may be required from a site used temporarily for storage of materials itself in class B. This would carry the road itself into the same class. A road from a brick-field or quarry would be in the same category as the brick-field or quarry, viz., class C. Whereas a road from a detached but permanent store-yard, although leading "to works in progress," would not the less come under class D should such road still be necessary after the completion of those particular works. Thus *generally* the circumstances of the tenure of land *at the end of the road furthest from the Railway* will decide the class into which the road itself shall be placed.

provided free of charge, the materials, &c., derived from the 'clearance' of the surface, which then will be at the expense of Government, will be disposed of by the Revenue officers to the best advantage.

8. All land required for a line of railway will be applied for in continuous portions; the plans will be drawn to a scale of 150 feet to the inch and the measurements and areas will be recorded in accordance with the fiscal divisions of villages, estates or mouzas, pergunnahs and zillas in a schedule of which a form is annexed, showing in detail the several classes to which the land belongs.

9. The several classes of land will be coloured pink, yellow, purple and green, respectively, in the plans, and the exact purpose to which each parcel of land is to be devoted will be noticed in the schedule.

10. Detached portions of land should be referred to some fixed point on one of the main sheets with such distances and compass or other bearings as will enable the land to be identified at once. A corresponding entry should also be made on the main sheet to draw attention to the detached portion.

11. The general correctness of the plans and schedules of the Railway Engineers being attested by the Consulting Engineers to Government, the applications will be forwarded to and dealt with, as may be necessary, by the revenue authorities under the orders of the Local Government. The Revenue officers are to be held strictly responsible for the regular adjustment by Railway Companies of all charges on account of land to be determined in the manner above explained.

12. A complete set of land plans should be recorded in the Chief Engineer's office of each railway and a copy forwarded to the Consulting Engineer to Government by whom a duplicate will be given to the Revenue Board, which in turn will supply Collectors of districts with transcripts of parts included in their respective zillas. When it may be found expedient, in order to expedite the making over of the land, to employ a special Land Commissioner for this duty, the Railway Engineers should supply an additional copy of the land plan for the use of the Land Commissioner.

13. The Consulting Engineer to Government and the local revenue authorities will, respectively, be held responsible for the punctual fulfilment of the foregoing orders in their several departments and for the careful record of plans in their respective offices.

14. All contemplated changes in the land in possession of a Railway Company should be promptly reported by the Railway Agent to the Consulting Engineer to Government, who will notify the same to the Local Government. It will be for the latter to see that the necessary steps are taken by the revenue authorities for entering such changes in their records and for carrying out all further proceedings that are requisite on such an occurrence.

15. It will be necessary for the Local Government to see that a correct register and record of title of all railway lands is maintained, for the whole of such lands will one day revert to the Crown; also that all rents or payments for clearances, &c., chargeable in behalf of Government against the Railway Company, are duly realized.

16. It is essential that there should be for each railway *one* set of plans in a regular sequence to show all the land, and that the plans of each Railway Company's estate, after they have once been prepared, should constantly be corrected and always be maintained complete.

G.O., No. 382, 5-5-93.

Order 91, para. 20.]

APPENDIX X.

Form A.

Class ————

Register of land taken up for Railway purposes in the district of ————.

Taluk.	Village.	Land taken.						How acquired.	From whom acquired.	Sum paid.	When paid.	Sum realized by the sale of buildings, timber, &c., on the land.	Net cost of land to Government.	When transferred to Railway Company.	Rent payable by Railway Company.	Remarks.
		Number on the plan.	Purpose for which required.	Description.	Survey number or boundaries.	Area.	Assessment.									
1	2	3						4	5	6	7	8	9	10	11	12
							RS. A. P.			RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	

Note.—Each class A, B, C and D will have a separate register in the above form; but column 11 will appear only in the C Register.

Form B.

Register of land in the occupation of Railway Company in ______ district.

Number of Plan.	Sanctioned purpose.	Payable by Government.												Payable by Railway Company.	
		Class A in permanent occupation of Railway Company.				Class B in temporary occupation of Railway Company.				Class D occupied by Government, Permanent.				Class C in occupation of Railway Company, Permanent or Temporary.	
		Date of sanction.	Area.	Abatement of assessment.	Net cost of compensation and clearance.	Date of sanction.	Area.	Abatement of assessment.	Net cost of compensation and clearance.	Date of sanction.	Area.	Abatement of assessment.	t'cost of compensation and clearance.	Date of sanction.	Area.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Number of Plan.	Sanctioned purpose.	Payable by Railway Company—*cont.*				Land released from Classes B and C and not transferred to Classes A or D.							Remarks.
		Class C in occupation of Railway Company, Permanent or Temporary—*cont.*		Yearly rental payable by Railway Company.	Total cost of compensation payable by Railway Company.	Date of release.	Area of released land.	Released land how disposed of				Remaining unproductive.	
								By sale.		By lease.			
		Abatement of assessment.	Total cost of compensation.					Area.	Sale-proceeds.	Area.	Annual rent.		
		17	18	19	20	21	22	23	24	25	26	27	28

MEMO.—The totals of columns 23, 25 and 27 will agree with the totals of all positive entries in column 22. The entries in column 23 being entered in red in column 22 will be deducted at the annual adjustment, and the balance only carried forward to the following year, which will agree with columns 25 and 27; columns 23 and 24 being a record of transactions completed within the year, will not be carried forward from year to year, but will always be blank at the commencement of each.

G.O., No. 382, 5-5-98.

Chapter IX.

GOVERNMENT LAW SUITS.

92. Preliminary Notices of Suits.—(i) When a Collector receives a notice under section 424 of the Code of Civil Procedure, intimating that it is intended to sue him or his subordinates for acts done in their official capacity, he should give immediate and careful attention to the complaint, the complainant being desired, if his statements are vague or unintelligible, either to explain his grievances orally or to set them forth succinctly and clearly in writing, as the most effectual means towards obtaining such relief as may properly be given. If the proceedings complained of are found to have been wholly indefensible, the Collector should immediately grant redress, if it is in his power to do so, or refer the matter for the orders of the Board. If the complaint is plainly groundless, no action is necessary beyond collecting the information required for defending the threatened action, but all doubtful cases should be reported to the Board without delay in view to the opinion of the Government Pleader being obtained, if necessary.

B.P., No. 514, 29-3-81.

(ii) These instructions should be most carefully attended to, for neglect to follow them frequently leads to delay in the reporting of suits, after their institution, for the orders of the Board, which is thus left without sufficient time for their proper consideration before the dates fixed for the filing of answers.

B.Ps., No. 786, 11-11-89; No. 78, 7-3-95.

93. Defence of Suits—*Cases in which Collector can sanction defence.*—Collectors are empowered to defend the following suits without reference to the Board, unless the cases present some unusual complication upon which either orders or special legal advice may be considered necessary; but in the case of suits defended under the Waste Lands Act a report of the institution thereof by private claimants should be submitted for the information of Government:—

1. Suits for the transfer of pattas.
2. Suits for the separate registry of alienated portions of zamindaris under Madras Act I of 1876.
3. References made under Section 18 of the Land Acquisition Act I of 1894.
4. Suits instituted in special Courts for the adjudication of claims to waste lands under Act XXIII of 1863.

G.Os., No. 1742, 26-7-65; No. 885, 16-7-74; B.Ps., No. 4987, 18-8-65; No. 250, 15-5-93; No. 17, 18-1-98; No. 30, 4-2-99.

2. *Cases where report to Board is necessary.*—When a suit of any description other than those dealt with in the preceding paragraph is instituted in a Civil Court against a Collector or his subordinates for acts done in their official capacity as *Revenue officers*, the fact should be immediately reported to the Board of Revenue with a copy of the plaint, and if the suit is deemed defensible, a draft of the answer or statement to be filed should also be submitted, with a note of the date within which it should be put in, and a statement of the amount at issue.

B.P., 19–4–27; M., Vol. I, p. 71; B.P., 27–4–29; M., Vol. I, p. 87; B.P., 22–6–40; M., Vol. I, pp. 287–8; B.P., 10–11–56; M., Vol. II, pp. 108–9 of 1856; B.P., No. 408, 5–8–87.

Note.—If acts performed by a Revenue officer in his *magisterial* capacity should lead to the institution of a suit against him, the subject does not fall within the province of the Board of Revenue, and application to defend the suit should be made direct to Government.

B.P., 19–4–27; M., Vol. I, p. 71; B.P., No. 1642, 12–8–50.

3. *Necessity for prompt disposal.*— [a] The Courts have been directed to allow three months to officers conducting the defence of suits against Government servants for the purpose of filing documents, producing witnesses, and taking other steps necessary for the defence. Any further extension of time is left to the discretion of the Judge.[a] [b] It should be made a general rule that all work connected with suits in Collectors' offices should be expeditiously dealt with, and that the necessary enquiries and reports should be made without delay, so as to allow the Board sufficient time to consider questions of intricacy and to obtain the sanction of Government in cases involving any very important question of principle. The necessity for applying to the Civil Court for extensions of time can thus be avoided, as well as the issue of instructions by telegraph, which is expensive and not unlikely to cause misunderstanding.[b] [c] Ordinarily all communications relating to the defence of suits should reach the Board at least 15 days before the date fixed for the hearing. They should be accompanied by statements in the form prescribed in appendix I. In the last column of this form space is provided for explaining in any case the cause of failure to comply with these instructions, but such cases should be of rare occurrence if prompt action is taken as soon as the summons is received from the Civil Court.[c]

[a] B.P., 21–2–56; M., Vol. II, p. 9 of 1856; B.P., No. 2703, 29–4–62.
[b] B.P., 6–1–37; M., Vol. I, p. 228; B.P., No. 2876, 15–10–75, and G.O., in B.P., No. 17, 18–1–98.
[c] B.Ps., No. 78, 7–3–95; No. 247, 16–7–95; No. 234, 26–6–96.

4. *Preparation and filing of written statements*—(i) *Instructions to be observed by Collector.*—[a] It is deemed a matter of great importance that, previously to submitting a *draft written statement*, the Collector should ascertain whether the evidence in his possession is fully sufficient to disprove the allegations of the plaintiff, and to substantiate those of the defendant; he should bear in mind that, although the act complained of may admit of satisfactory official explanation, it will be judged of by the Court according to strict rules of law, and that, unless it can be legally as well as morally justified, the defence of it should not be attempted.[a] [b] He should be careful that the written statement is drawn up with attention, so that it may be clear therefrom that the act can be fully justified under the law for the time being in force.[b] [c] He should also pay due attention to the instructions of the Government Pleader on this subject as

contained in the subjoined extract from a letter from that officer, dated 17th August 1864, No. 184:—"In preparing instructions for a "written statement it should be borne in mind that it is on the plaint "and such written statement, and on them alone, that the Court has "the means of forming an opinion of the facts of the case, of ascer- "taining the various points on which the parties are at issue, and of "adjudicating upon those issues; it should also be borne in mind that "(contrary to the rules of the English Courts of Equity) every "allegation made in the plaint, which is not traversed by the defend- "ant, is treated as admitted by him (the defendant). If Collectors "would bear these few rules in mind, and act upon them, much labour "and doubt, and I may safely say anxiety, would be saved to myself "when preparing written statements. It appears to be the aim of many "Native Pleaders to intersperse their averments with some truth and a "large proportion of fiction or to twist their sentences in such a manner "as to distort the facts, and thus to render it impossible for a defendant "to give a simple denial or a simple admission. In such cases Col- "lectors should give the real facts as they occurred, showing how much "of the plaintiff's statement they admit, or with what qualification they "admit it, and what portion is not true, or not strictly correct. A Col- "lector should, in the first instance, go carefully through the plaint, and "divide off each allegation into a separate paragraph, and then opposite "to each paragraph, state the circumstances. If the allegation be "strictly correct, say 'Admitted' or 'Correct'; but should the alle- "gation not be in accordance with the facts, or not entirely so, then the "Collector should state fully the real circumstances showing how much "of the averment is correct, and how much of it is fiction, referring "in all cases, where the Collector's statement is supported by docu- "mentary evidence, to the particular document: a copy, or if in a "vernacular, a translation of which should accompany. With such "instructions as those I have suggested, the Board and the Government "Pleader would, as a general rule, be able satisfactorily to deal with "cases; few references to the Collector for further information would "be required; and I am satisfied that, in the long run, the Collector "would find it a great saving of time, trouble, and vexation; for "having once, and in the first instance, fully mastered the case, he would "be able with facility to superintend the conduct of the suit to its "conclusion."[c]

[a] G.Os., No. 358, 8-5-27; No. 361, 11-5-27; B.P., 17-5-27; M., Vol. I, pp. 71-2
[b] B.P., 17-5-27; M., Vol. I, pp. 71-2.
[c] Govt. Pleader's letter, No. 184, 17-8-64, in B.P., No. 5630, 31-8-64.

(ii) *Pleadings prepared by the Government Pleader at Madras.*— In preparing pleadings in which admissions are made, great care and nicety of language is generally required to prevent undue advantage being taken of the admission, and when a pleading is prepared by the Government Pleader at Madras, the local Pleaders should not be permitted to recast such pleading. If, in settling a pleading, any error be made by the Government Pleader at Madras, consequent on a misunderstanding of the facts, an alteration may be permitted to render the pleading in strict accordance with the facts; but even that should be carried out with great care, and particularly so as to avoid any difference in expressions relating to the same act in different portions of the pleading. A pleading must be put in in the language of the

Pleader signing it; but, if the pleading be in a vernacular, there is no objection to its being accompanied by an English translation. In all cases, therefore, where a pleading is prepared by the Government Pleader at Madras for filing in Mufassal Courts, the Government Pleaders in the Mufassal should be instructed first to satisfy themselves that the facts are correctly stated, and to attend to any note which may require attention; when that is completed, then to translate the written statement into the vernacular, if necessary, and to make a fair copy of the English written statement; the vernacular (if any) and such fair copy to be annexed and filed in the Court.

B.P., No. 1279, 6-3-65.

(iii) *When sanction for defence of suit has not been received in time.*—When sanction for the defence of a suit has been requested and no reply has been received before the date fixed by the Court for filing the draft answer, application should be made to the Court for an extension of time. Should such application be refused, the answer with such fresh arguments or other modifications as may have suggested themselves subsequent to the preparation of the draft reply should be filed, and intimation should be given to the Court that the orders of the superior authority addressed on the subject have not been received, and that consequently it may be necessary to file a supplementary answer.

B.P., 10-11-56; M., Vol. II, pp. 108-9 of 1856.

5. *Application for Engagement of Special Counsel.*—When there is an important suit in which Government is interested and the Collector considers it desirable that a Barrister or other legal practitioner of higher professional standing than the local Government Pleader should appear on behalf of Government, he should obtain the previous sanction of Government through the Board.

B.P., No. 1534, 4-4-77.

6. *Result of Suits when to be reported.*—[a] The *result of suits* defended by Collectors under paragraph 1 above need not be reported to the Board when the interest of Government is not involved. In cases in which the decree is adverse to Government in respect of costs, or is otherwise open to objection, a special report should be submitted to the Board with copies of decree and judgment.[a] [b]In the case of suits defended under paragraph 2, Collectors should report the result and submit to the Board copies of the judgment and decree unless the decision is favourable to Government, and full costs are allowed and the judgment contains no ruling or other matter of importance.[b]

[a] B.Ps., No. 1639, 16-6-75; No 250, 15-5-93. [b] B.P., No. 233, 10-5-93.

7. *Liability of Collectors and their Subordinates to pay Costs or Damages*—(i) *Responsibility of public officers.*—The Government has announced that it will not scruple to hold personally responsible any public functionary who shall recommend or undertake the defence of any act which, whatever may have been the circumstances which justified its performance at the time, may be clearly and indisputably shown at the period of the institution of the suit, to be such as should not be defended.

G.O., No. 546, 4-8-29; B.P., 28-7-36; M., Vol. I, p. 217.

(ii) *Responsibility of Subordinates.*—Subordinates will be held personally responsible for any sum which may be adjudged against

Collectors, on account of acts founded on their official reports, if there is reason to believe that the writers had, at the time of making them, the means of knowing that their statements were incorrect.

B.P., 27-12-30; M., Vol. I, p. 112.

(iii) *Responsibility of Collector.*—The Collector is personally responsible for remissness in the conduct of the defence of suits, and he will be left to bear the consequences himself in cases in which the interests of Government are compromised on this account. The decision as to the manner in which the charges of defence shall be ultimately borne, will be reserved until the decree is passed. The Collector will not be relieved of liability should the decision be adverse to Government, unless it is clear that he has shown proper care and attention throughout the defence of the suit.

G.Os., No. 398, 9-6-29; No. 546, 4-8-29; B.P., 28-7-36; M., Vol. I, p. 217.

94. Institution of Suits—*Submission of Draft plaint.*—In all cases where the sanction of the Board for the institution of a suit is required, a draft plaint should be submitted with a covering letter fully explaining all the facts.

B.P., No. 923, 31-10-88.

2. *Suits by one department against another.*—One department of Government may not institute legal proceedings against another without the special sanction of Government. If an officer considers himself aggrieved by the action of another in a different department his proper course is to lay the matter before Government and await its orders.

B.P., No. 393, 12-11-97.

3. *Vindication of Public Servants' acts or character against defamatory attacks.*—Revenue officers will understand that they must obtain the authority of Government before having recourse to the Courts for the vindication of their public acts, or of their character as public functionaries, against defamatory attacks. This order will not affect an officer's right to defend his private dealings or conduct in any way that he may think fit; but his official reputation is in the charge of the Government, and it is for the Government, which will bear the cost of such proceedings if taken under proper sanction, to decide in advance in each case whether the proceedings are necessary or expedient.

G.O., No. 134, Pub., 6-2-74; Personal Conduct Rules, 59.

4. *Suits on behalf of Government.*—The rules laid down in paragraphs 4 (i) and (ii), 5, 6 and 7, of Standing Order No. 93, in regard to the preparation of written statements and the defence of suits apply *mutatis mutandis* to the framing of draft plaints and the conduct of suits instituted on behalf of Government.

95. Appeals to which Government is a Party—*Filing of Appeals on behalf of Government*—(i) *Duty of Government Pleader.*—In every case in which the decision in a suit to which Government is a party is adverse to Government, the Government Pleader should at once apply to the Court for a copy of the judgment and decree without reference to the Collector, but should at the same time intimate to him the result of the suit and the fact that copies have been applied for. When the copies are ready for delivery by the Court, the Government Pleader should, without delay, obtain and forward the same to the Collector with his opinion as to the advisability of appealing against the decision and with a draft memorandum of appeal, if necessary.

The Collector should submit the papers on receipt to the Board, in view to obtain its orders as to whether an appeal should be preferred or not. The extreme importance of allowing no delay to occur in getting copies of the necessary papers and in addressing the Collector as to the advisability of appealing against decisions which are adverse to Government, should be impressed on all Government Pleaders. Collectors should, however, bear in mind that the responsibility for taking the necessary steps to contest adverse decisions rests mainly upon them, and that it is their duty to control the action of Government Pleaders.

B.Ps., No. 594, 30-9-91; No. 662, 21-11-91; No. 293, 31-7-96.

(ii) *Communications to Board.*—All communications relating to the filing of appeals should ordinarily reach the Board at least 15 days before the date on which the appeal time will expire. They should be accompanied by statements in the form prescribed in appendix II. In the last column of this form space is provided for explaining in any case the cause of failure to comply with these instructions, but such cases should be of rare occurrence if prompt action is taken as soon as judgment is delivered.

B.Ps., No. 78, 7-3-95; No. 247, 16-7-95; No. 234, 26-6-96.

(iii) *Duty of Collector.*—[a] In submitting for orders the question of appealing against a decision adverse to Government, the Collector should recapitulate as tersely and clearly as possible the arguments for and against an appeal so as to enable the Board to dispose of the matter without delay.[a] [b] Where an appeal has to be preferred to the High Court, the Collector should be specially careful to forward duly authenticated copies of the decrees and judgments in the Original and Appellate Courts, so that no time may be lost should the appeal be decided on.[b]

[a] B.P., No. 109, 1-4-97. [b] B.P., No. 233, 10-5-93.

2. *Power to oppose appeals filed against Government.*—Collectors are authorized to oppose first and second appeals preferred to Civil Courts against decisions passed in favour of Government and to correspond direct with the Government Pleader, Madras, in regard to second appeals of this description.

B.P., No. 232, 26-6-96.

3. *Records to be kept ready where advice of Government Pleader at Madras might be required.*—In cases in which the advice of the Government Pleader at Madras is likely to be sought in the matter of filing or defending appeals on behalf of Government, the promiscuous translation of the depositions and other documentary evidence would involve great labour and delay, without in most cases any corresponding advantage. The following rules should therefore be observed :—(1) Copies of the decree and judgment passed in the suit should be obtained and forwarded to the Board. (2) The local Pleader engaged in the case should inform the Collector from time to time as the suit advances, what documents he considers it advisable to have translated for the consideration of the Government Pleader at Madras in the event of an appeal. Such translations will, at the Collector's discretion, be prepared without loss of time in his office and kept ready for despatch with the decree and judgment. The strict observance of these two rules will be sufficient in ordinary cases. In special cases the Collector will exercise his own discretion and provide what he may consider necessary.

B.P., No. 5877, 14-12-60.

4. *Précis of the Case to be submitted with proposals for filing or defending Appeals in the High Court.*—When an appeal suit is to be preferred or defended in the High Court at Madras by the Government Pleader, that officer should be provided with a précis of the case as described in the annexed extract from his letter to the Board, dated 6th December 1861, No. 207 :—" In cases where a private client is either seeking the " advice of counsel, or the preparation by him of pleadings in a suit, the " Barrister ought always to have, and usually has, a statement or case laid " before him, in which is shown a précis of the claim or defence with " reference to the particular parts of documents, or a summary of the oral " evidence that can be adduced, which the client thinks supports or " cuts against his case. It is evident that a client knows the facts " and circumstances attending his case better than any professional man " can do, and although it is the peculiar province of the solicitor to glean " all such information as is obtainable, and from his experience suggest " the seeking for further information, or explanation, and evidence, and " then to put the whole in such form as will best draw the facts most " forcibly to the attention of the Barrister, yet the original preparation " or collection of the matter must necessarily rest with the client himself, " and this is evident from the circumstance to which I have before " alluded, that the client must best know the facts and circumstances " attending the transaction. The success of a case very much depends " on the client's careful preparation of those facts. In public cases, the " department in which a case arises has always been looked upon as " standing in a similar position to that which a client in private cases " occupies, and it is highly desirable, that on seeking the advice of " the Law Officers, a clear précis of each case should be submitted " pointing shortly to the several documents which support or cut against " each part of the case, and the particular portion of each document that " is relied upon, and also where practicable, stating shortly the nature " of the evidence which could be adduced in support of the case; of " course, copies of the documents should accompany, because, as a general " rule, the Law Officers could not safely advise without seeing the " whole of each document." The leading facts of the case should be noted as far as practicable in chronological order, and reference should be made to the documents which bear upon each point, or the evidence that can be adduced in favour of or against it. When the particulars wanted are contained in any document, the words of the latter should be quoted as closely as possible. In submitting applications for appeals or special appeals, the précis should be continued to the latest date, by the insertion of all important facts which may have transpired since the preparation of the original précis.

B.P., No. 6982, 14-12-61.

96. Appeals against important Decisions in Suits between Private parties.—When questions of general importance involved in a suit to which Government is not a party are decided by a District Court, and, in the opinion of the Collector, there is reason to dispute the decision, the matter should at once be reported to the Board. If necessary, the party aggrieved by such decision can then be urged to prefer an appeal against it to the superior Court and the assistance of the Government Pleader secured for him, in order that if it is erroneous

the error may be corrected immediately, and that the law on the point may be determined by the proper authority once for all.

B.P., 29-12-34; M., Vol. I, p. 178.

97. Pleaders' Fees and other Law Costs—*Government Pleader, Madras.*—[a] The Government Pleader at Madras is entitled to the full regulation fee for the conduct of suits in the Presidency Town, whether the case is decided in favour of Government or otherwise; [a] [b] and it can be paid, if necessary, previous to pleading, without being delayed pending the result of the suit.[b] [c] When appearing on behalf of Government in the mufassal, he is entitled to receive a fee of Rs. 175 *per diem* for the period he may be necessarily absent from Madras, together with travelling allowance at the rate of eight annas a mile, subject to the usual deduction in the case of journeys by rail; no fee is claimable as a rule for Sundays and holidays and no daily allowance will be given.[c]

[a] B.P., No. 393, 6-6-89. [b] B.P., 2-10-58; M., Vol. III, p. 159 of 1858.
[c] G.Os., No. 1593, 20-11-72; No. 725, Finl., 17-4-79; No. 1563, Judl., 6-8-91.

2. *Local Government Pleaders.*—[a] Local Government Pleaders are entitled to the full regulation fee only in cases where the result of the suit is favourable to Government. In cases where it is unfavourable, only half the regulation fee should, as a rule, be paid, exceptional cases being reported for the orders of the Board.[a] [b] Fees should not be paid to them until after the decree is passed.[b] [c] They may further draw a daily allowance of Rs. 2 when travelling on duty for conducting civil suits in outlying Munsifs' Courts. In cases where special fees are recommended under paragraph 4 *infra* travelling allowance should not be passed without special sanction.[c] [d] No special fee should be paid to Government Pleaders for conducting petty miscellaneous legal business of Government in Civil Suits, as they are allowed a monthly retaining fee * for the joint office of Government Pleader and Public Prosecutor in each district, in addition to the fee paid for the conduct of civil or criminal cases.[d] [e] Such, for instance, are cases where money is merely to be deposited in Court to save the costs of execution of decrees passed against Government. Where, however, decrees passed in favour of Government have to be executed on its behalf, the local Government Pleaders may be allowed a minimum fee of Rs. 2 in each case.[e] [f] No allowance should be granted to these Pleaders on account of stationery or postage stamps used by them, but they may be permitted to purchase service postage stamps, at their own cost, for use in connection with Government work.[f]

	Per mensem. RS.
* Tinnevelly ... Madura ... Malabar ... Tanjore ... Bellary ... Gódávari ... Salem ... North Arcot ...	50
South Canara ... Ganjám ... Cuddapah ... South Arcot ... Vizagapatam ... Trichinopoly ... Nellore ... Coimbatore ...	30
Kurnool ... Chingleput ... The Nilgiris ... Kistna ... Anantapur ...	20

[a] B.P., No. 2181, 4-10-86. [b] B.P., No. 208, 10-6-87.
[c] G.Os., No. 2451, Judl., 27-11-88; No. 324, Finl., 12-4-88; B.P., No. 564, For., 24-10-88.
[d] B.Ps., No. 1527, 5-7-86; No. 190, 11-4-90.
[e] B.Ps., No. 422, 12-8-92; No. 134, 23-4-97.
[f] B.Ps., No. 181, 28-3-90; No. 697, 18-11-90; No. 98, 13-2-91.

3. *Pleaders of District Munsifs' Courts.*—[a] In the case of Pleaders of District Munsifs' Courts engaged on behalf of Government, the fee must be settled beforehand by special agreement, but must not exceed the regulation fee without special sanction. No retaining fee being allowed to such Pleaders, Rs. 2 will be taken to be the minimum fee payable to them for appearing on behalf of Government in all miscellaneous cases, [a] [b] including cases of execution of decrees passed in favour of Government. When money is merely to be deposited in Court to save the costs of execution of decrees obtained by private parties against Government, the Pleaders may be paid a remuneration of half a rupee in each case.[b] [c] They should not be permitted to purchase service postage stamps but may be reimbursed the value of the postage stamps used by them in connection with Government work.[c]

[a] G.O., No. 3094, Judl., 5–12–79; B.P., No. 539, 18–3–87. [b] B.P., No. 134, 23–4–97. [c] B.Ps., No. 181, 28–3–90; No. 697, 18–11–90; No. 98, 13–2–91.

4. *Sanctioning powers of Collectors and Board.*—(i) [a] Collectors are authorized to sanction without reference to the Board, the payment of all ordinary costs incurred in all suits in the Revenue Department, including pauper suits.[a] [b] This authority extends to the payment of regulation fees in second appeals decided favourably to Government.[b] [c] They may also sanction payment of (1) a fee not exceeding Rs. 5 in Civil Suits in which the regulation fee is less than that amount and is, in their opinion, an inadequate remuneration for the service rendered, and (2) a maximum fee of Rs. 10 in the case of prosecutions under the Stamp Act.[c] [d] They may further adjust the difference between the amount awarded to Government and the costs incurred on its behalf in suits defended under paragraph 1 of Standing Order No. 93, except in regard to Pleaders' fees.[d] [a] But they must obtain the sanction of the Board for the payment of any fees to Pleaders in excess of the regulation or other authorized fees, and for incurring any unusual law costs in suits other than those defended under paragraph 1 of Standing Order No. 93. Applications for sanction in such cases should be submitted in the form given in appendix III.[a] [e] In the case of suits, of which the institution or defence has been sanctioned by Government in the Judicial or Public Works Departments (other than those in which the Government is addressed by the Collectors direct under the note to paragraph 2 of Standing Order No. 93), the sanction of the same authority for the costs incurred should be obtained through the Board of Revenue.[e]

[a] B.P., No. 482, 1–9–92. [b] B.P., No. 232, 26–6–96.
[c] B.Ps., No. 224, 9–3–88; No. 623, 13–7–88.
[d] B.Ps., No. 1639, 16–6–75; No. 1802, 14–7–76.
[e] Paras. 2 and 3 of G.O., No. 827, 26–11–88; B.P., No. 482, 1–9–92.

(ii) Collectors are also authorized to sanction the payment of costs or other amounts decreed against Government.

G.O., No. 78, 24–1–87; B.Ps., No. 459, 16–12–95; No. 232, 26–6–96.

5. *Debit of Law Costs.*—Pleaders' fees should be debited to "Law and Justice" and not to the department employing the Pleader. Charges other than Pleaders' fees should be debited to the departments concerned. In the case of pauper suits, however, they should be debited to "Law and Justice," the recoveries being credited to "Court fees realized in cash."

B.P., No. 172, 16–3–91.

98. Defence of Public Officers prosecuted criminally.—[a]When a Public officer is prosecuted criminally, he must defend himself, and the only question will be whether he should bear the cost personally or whether Government should bear it. This is a question which can only be decided after the investigation. The officer must, therefore, in all cases, apply to the District Magistrate to appoint a Vakil, and unless it is obviously a personal matter, or so simple that legal assistance is not necessary, the District Magistrate should comply with the request, subject to future orders as to payment of the fee.[a] [b]Heads of Departments in the Presidency Town should apply to Government when legal assistance is required on behalf of Public officers who are prosecuted criminally.[b]

[a] G.O., No. 2050-W., 7-7-88; B.P., No. 430, 25-6-89.
[b] G.O., No. 782, Judl., 2-5-90.

Order 93, para. 3.]

APPENDIX I.

Defence of Suits.

Date of the plaint.	Date of service of the summons on the Collector.	Date of Collector's letter.	Date of hearing.	Explanation for delay where a clear fortnight is not allowed to the Board for the consideration of the case.
1	2	3	4	5

B.P., No. 234, 26-6-96.

Order 95, para. 1, clause (ii).]

APPENDIX II.

Filing of Appeals.

Date of judgment and decree.	Date of application for copies.	Date on which copies were ready for delivery to the Vakil.	Date of receipt of the same by the Collector.	Date of Collector's letter.	Date on which the time allowed for appeal expires.	Explanation for delay where a clear fortnight is not allowed to the Board for the consideration of the case.
1	2	3	4	5	6	7

B.P., No. 234, 26-6-96.

Order 97, para. 4, clause (i).]

APPENDIX III.

Form of application for paying fees to Pleaders in excess of the regulation or authorized fees and for incurring any unusual law costs.

Serial number.	Name of Court.	Number of suit.	Authority sanctioning institution or defence of suit.	Value of the suit.	Regulation fee.*
1	2	3	4	5	6
				RS.	RS.

Amount of fee recommended.	Amount of unusual charges other than Pleaders' fee referred to in column 7.	Grounds of recommendation.	Board's orders.
7	8	9	10
RS.	RS.		

* *N.B.*—In the case of local Pleaders, including Government Pleaders, in the District Courts, the full regulation fee can be granted only in suits in which Government is successful. In unsuccessful cases only half fees should ordinarily be allowed. In such cases the half-fee should be entered in column 6 below the full regulation fee.

Under paragraph 4 of Board's Standing Order No. 97, Collectors are authorized to sanction, without reference to the Board, fees to Pleaders, though in excess of regulation fees, up to a limit of Rs. 5.

B.P., No. 482, 1-9-92.

Chapter X.

SANITARY AND MEDICAL.

99. Sanitation and the grant of Building Sites—(i) *Sanitary requirements—General.*—Where new towns are formed as, for instance, in the course of the exploitation of a tract of country by a railway, irrigation or other similar project or by a mining or other industry, the main points to be kept in view are ample roadway, good ventilation, facilities for drainage, and conservancy of the water-supply. These matters will ordinarily engage the attention of the Local or Municipal Bodies concerned, but Collectors should use their influence with the local authorities towards the attainment of the same objects. Tahsildars should also be held responsible for preventing unauthorized and disorderly squatting on building sites.

(ii) *Sanitary requirements where house-sites have been provided by Government.*—The sanitary requirements referred to above should invariably be insisted upon when sites for the erection of houses have been provided by Government. The rules regulating the grant of Government land for building sites are given in Standing Order No. 21 *supra.*

(iii) *Notice of festivals.*—Collectors should notify to the Sanitary Commissioner and to the Sanitary officers of the districts concerned, 14 days before the probable date of occurrence, all festivals at which on any one day, it may reasonably be expected that 10,000 or more persons will assemble.

B.P., No. 283, 28–6–94.

100. Cattle Disease—*Scope of State aid.*—[a] In dealing with cattle disease, the policy of Government is declared to be that, until the spread of education has effected a change in the attitude of the ryots, there should be no direct attempt to cope with outbreaks of disease except to the extent provided in paragraph 5 below. The officers of the Civil Veterinary Department are now employed chiefly in collecting information for the bacteriological survey and in treating sick cattle and endeavouring to prevent the spread of epizootics in cases in which their co-operation is voluntarily invited by the people themselves. They are, however, required in the course of their tours to take every opportunity of advising cattle owners as to the prevention and treatment of epizootic and other diseases of common occurrence.[a] [b] Taluk and village officers should be directed to render assistance to the Stock Inspectors and to pay particular attention to their suggestions, which should be carried out as far as possible.[b]

[a] G.Os., No. 515, 4–7–90; No. 756, 24–8–93. [b] B.P., No. 50, Sett., 9–2–99.

2. *Distribution of pamphlet regarding treatment of cattle diseases.*—In order to afford information to District officers and ryots as to the sanitary measures which should be taken to prevent outbreaks of disease among cattle and the mortality consequent on them, copies of a book containing

plain hints on cattle diseases have been distributed to all divisional and taluk offices, and vernacular translations of it have been published in the district gazettes and are separately available for sale to the public. Ryots should be encouraged to follow the directions which are contained in this publication.

B.P., No. 2535, 9–10–76.

3. *Segregation of diseased animals and disinfection of cattle-sheds.*—[a] Cattle-owners should be advised to separate animals suffering from contagious or infectious diseases from the rest of their stock[a] and to scrape and whitewash the walls of buildings which have been used for diseased animals before admitting other animals into them. All woodwork should be carefully scoured with hot water mixed with some disinfectant, such as carbolic acid. [b]The skins of animals which have died of disease should invariably be destroyed.[b]

[a] B.P., No. 1845, 16–3–66. [b] B.P., No. 1099, 18–7–70.

4. *Anthrax.*—Revenue officers should warn ryots of the danger incurred in dealing with hides or carcases of animals which have died of anthrax. It has been held that the skinning of an animal which died of anthrax is an act likely to spread the infection of a disease dangerous to life and as such punishable under the Indian Penal Code.

B.P., No. 137, Sett., 14–5–90.

5. *Provisions of the Cattle Disease Act to be put into force at large cattle fairs.*—The provisions of the Cattle Disease Act II of 1866 will ordinarily be put into force only on the occasion of large cattle fairs, which are specially dangerous as *foci* of disease. When the Collector considers it advisable to introduce the provisions of the Act at any fair or market, he will submit his proposals and a draft notification through the Board in sufficient time to allow of arrangements being made, if possible, for the deputation of a Stock Inspector to assist in carrying out the provisions of the Act.

G.O., No. 415, 4–7–90; B.Ps., No. 29, Sett., 9–2–95; No. 4163, Mis., Sett., 9–6–97; No. 50, Sett., 9–2–99.

6. *Procedure to be observed by District Officers on the occurrence of contagious disease among cattle.*—The following procedure prescribed by the Government of India should be observed by District officers when contagious disease makes its appearance among animals:—

(*a*) When any contagious or infectious disease appears among animals at a horse or cattle fair in the neighbourhood of a cantonment or a line of military communication, the District or Sub-divisional officer shall immediately report the fact and the nature of the disease to the nearest military authority, who will be responsible for communicating the information to such other military authorities as it may concern.

(*b*) When such disease appears in a camp or cantonment or among animals under military authority on a line of communication, the fact shall be immediately reported by the military authorities to the District or Sub-divisional officer within whose charge the disease has appeared.

(*c*) The principal local authority, whether civil or military, within whose jurisdiction the disease has appeared, should keep the local military or civil authority (as the case may be) informed of the preventive or repressive measures which have been adopted, so that the action taken

in the first instance may, as far as possible, be continued subsequently. Any suggestions that either authority may have to make for action on the part of the other, with a view to checking the spread of the disease, should be made direct. The officer receiving such suggestions should give them his best attention and should inform the authority making them how far he is in a position to accept and act upon them.

(*d*) The direct communication between local authorities enjoined in these rules in no way supersedes the necessity of reporting the fact of an outbreak for the information and orders of superior authorities under any rules or practice in force.

B.P., No. 56, Sett., 5-3-95.

7. *Report of outbreak of disease among horses.*—Collectors should also furnish the Inspecting Veterinary Surgeon, Ootacamund, with early reports of outbreaks of disease among horses, with a view to preventing the spread of the disease; duplicates of such reports should be submitted at the same time to the Board for information.

B.P., No. 78, Sett., 20-2-88.

8. *Cattle mortality register and returns*—(i) *Maintenance.*—[a] A register of cattle mortality in the form prescribed in the Manual of Village Accounts should be maintained in every village by the headman of the village or the karnam, as the Collector may direct. Deaths caused by diseases, snakebite, wild animals and criminal poisoning should alone be registered.[a] [b] But should any serious loss of stock result from accidental causes, such as floods, it should be made a subject of special report.[b] [c] Care should be taken to see that diseases are properly recorded; to aid the village officers in preparing these statistics, copies of a memorandum giving a short description of the symptoms of the more important contagious diseases have been distributed to Tahsildars for communication to village officers.[c]

[a] B.Ps., No. 25, Sett., 23-1-88; No. 346, Sett., 31-10-95; No. 650, Sett., 5-10-97; No. 7, Sett., 7-1-99. [b] B.P., No. 377, Sett., 3-7-91. [c] B.P., No. 650, Sett., 5-10-97.

(ii) *Examination.*—Stock Inspectors are required to examine the register in every village they visit, checking it, as far as possible, by a house-to-house enquiry and seeing that it is kept in the prescribed form with accuracy and neatness. They should also instruct village officers as to the proper method of recording mortality from disease and explain to them how one disease may be distinguished from another.

B.P., No. 50, Sett., 9-2-99.

(iii) *Returns to Collector and Board.*—[a] A monthly abstract of the number of deaths recorded in the register under the several heads should be sent by the karnam with the birth and death returns, through the Tahsildar, to the Collector. The register and abstract should be carefully checked and initialled by the Tahsildar and Revenue Inspector whenever they visit the village.[a] [b] A consolidated return for the whole district will be submitted by the Collector to the Board.[b]

[a] B.P., No. 25, Sett., 23-1-88.
[b] B.Ps., No. 144, Sett., 14-6-87; No. 114, Sett., 7-3-88; Nos. 193 and 194, Sett., 4-3-95.

(iv) *In districts selected for bacteriological survey.*—In the districts selected for bacteriological survey, the karnam or, in his absence, the munsif should, while any epizootic disease is present in his village, submit

to the Tahsildar once in ten days a report in the prescribed form, giving particulars of the number of attacks as well as of deaths. On the 10th, 20th and last day of each month, the Tahsildar should compile and submit to the Superintendent, Civil Veterinary Department, an abstract of the returns received by him during the preceding period.

B.Ps., No. 314, Sett., 24-6-89; No. 43, Sett., 18-2-90; No. 2726, Mis., Sett., 4-5-94; No. 6234, Mis., Sett., 15-10-94.

101. Registration of Births and Deaths—*Accuracy to be secured in the Returns of Vital Statistics.*—[a] The system of registering vital statistics inaugurated in 1865 has been so long in force that village officials have no excuse for sending in incomplete or inaccurate returns. Collectors and Divisional officers should endeavour, by personal attention to the matter and communication with village officers, to secure accuracy in the returns. At the same time the danger of inducing the falsification of returns by injudicious pressure on the village officers must not be overlooked.[a] [b] To secure more accurate registration of births and deaths in rural tracts, registration has been made compulsory under Act III of 1899, but the scope of the Act has, for the present, been restricted to certain selected areas, mostly major unions. The rules and forms framed under section 20 of the Act will be found in appendix I.[b]

[a] B.P., No. 221, 5-2- 4. [b] B.P., No. 184, Sett., 27-4-1900.

2. *Birth and Death Registers and Returns.*—[a] For rural tracts registers of births and deaths should be maintained in each village in the forms prescribed in the Manual of Village Accounts, monthly abstracts being submitted on the first of the succeeding month, through the taluk cutcherry, to the Collector's office, where a consolidated return for the district will be compiled and forwarded to the Sanitary Commissioner.[a] [b] This return should furnish particulars for the different divisions of the district arranged in geographical order.[b]

[a] B.P., No. 447, Sett., 8-12-98. [b] B.Ps., No. 3294, 17-6-65; No. 447, Sett., 8-12-98.

3. *Registering Officer.*—The duty of registration may, at the discretion of the Collector, be entrusted to the headman of the village or to the village accountant, but it should be borne in mind that eventually the work will have to be transferred altogether to the headman of the village. In the case of large villages where there is a monigar or assistant karnam or both, the work may be distributed among the several officers, the village being split into as many wards as there are officers.

G.O., No. 476, 21-9-96.

4. *Scrutiny of Registers by Revenue Officers on tour.*—It is the duty of Tahsildars, Deputy Tahsildars, and Revenue Inspectors to scrutinize the registers during their tours and to verify a certain number of the entries by local enquiry and to punish or bring to notice any instances of neglect on the part of the village officers. They should initial and date the entries in the registers which they verify. Collectors and Divisional officers will see that the registers are carefully examined during their tours and at the time of the jamabandi, when the accuracy of the entries may be checked by questioning the assembled ryots. Another excellent check consists in deputing a trustworthy official to take a census of all children in the village under one year in age and comparing the result with the register of births.

B.Ps., No. 2973, 13-10-74; No. 60, Sett., 31-1-94; No. 74, Sett., 18-3-95; G.O., No. 476, 21-9-96.

5. *Scrutiny by Deputy Inspectors of Vaccination.*—Village headmen and karnams should be instructed to afford facilities to the Deputy Inspectors of Vaccination in regard to the inspection of birth and death registers. These officers are allowed to make vernacular notes in the village inspection book of the defects which they discover in the registers and the oral explanation furnished by the village officers, sending a copy of such notes at once to the Tahsildar. In such cases the village officers should also submit to the Tahsildar without delay a copy of the remarks with their own explanation, and the Tahsildar will then take the necessary action.

B.P., No. 206, 30-1-72.

6. *Vital Statistics for Zamindari Tracts.*—Collectors should impress on zamindars the importance of furnishing through their karnams correct and punctual information on vital statistics. In proprietary * estates to which chapters I, II and V of Madras Act II of 1894 have been extended, karnams may be punished by the Collector or Divisional officer for failure to keep these accounts in a proper manner (section 16 (2) of Madras Act II of 1894).

102. Measures to be taken on the Outbreak of Cholera and other Epidemics—(i) *Report to Tahsildar and Deputy Tahsildar.*—On the occurrence of a case of cholera, small-pox or other epidemic in a village, the headman or, in his absence, the karnam should report the fact at once to the Tahsildar or Deputy Tahsildar. The report should be despatched by the quickest method available, *i.e.*, by telegraph, post or special messenger.

(ii) *Communication of information to Collector and medical officers.*—Information of the outbreak should be promptly communicated by the Tahsildar or Deputy Tahsildar to the medical subordinate in charge of the nearest dispensary, to the Collector of the district, to the District Medical and Sanitary officer, and to the President of the Taluk Board. In the case of small-pox, notice of the outbreak should also be despatched to the Deputy Inspector of Vaccination and to the vaccinator of the circle.

(iii) *Duty of Tahsildar and Deputy Tahsildar.*—On receipt of the information, the Tahsildar or Deputy Tahsildar should proceed immediately to the affected locality, or if he cannot do so should send a Revenue Inspector thither. The Tahsildar, the Deputy Tahsildar, or the officer deputed should, in consultation with the medical subordinate or, in the absence of that officer, on his own responsibility, adopt such measures to prevent the further spread of the disease as he may consider necessary. In the case of cholera, he should cause attention to be paid to the directions in Vol. II of the Village Officers' Manual.

(iv) *Daily Report.*—The report referred to in clause (ii) should, so long as the epidemic lasts, be continued as a daily return in the form given in appendix II. No daily report need, however, be furnished to the nearest Medical Subordinate in charge of a dispensary in the case of cholera and small-pox or to the local vaccinator in regard to small-pox. Advantage can often be taken of the assistance of the Police whose information will serve as a check on the returns furnished by village officers.

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* For a list of such estates *vide* appendix I, Chapter XIII.

(v) *Tahsildar or Deputy Tahsildar to remain in affected locality.*—The Tahsildar or Deputy Tahsildar, or the officer deputed under clause (iii), should ordinarily remain in the affected locality until the arrival of the medical subordinate or certificated Sanitary Inspector deputed by the Local Board, and should, before leaving the village, make arrangements to ensure all possible assistance being rendered to the medical or sanitary officers in carrying out the necessary remedial measures.

(vi) *Expenses incurred by village officers.*—All reasonable expenses incurred by village officers in the despatch of messages or special messengers, and by the officers of the Revenue Department in endeavouring to prevent the spread of the disease, will be a legitimate charge on the funds of the Taluk Board within whose jurisdiction the affected village is situated; and the Collector can, if necessary, exercise the powers conferred on him by section 38 of Madras Act V of 1884 in order to enforce payment.

(vii) *Medical aid.*—When there is a serious outbreak of cholera, small-pox, fever, &c., in any tract, and the ordinary medical staff at the disposal of the District Board is found inadequate, the Collector and President of the District Board should apply to the Surgeon-General for the services of as many extra Hospital Assistants as may be necessary. Headmen of villages will be supplied with the necessary medicines and disinfectants by the Tahsildar, who will obtain his supply from the Taluk Board.

(viii) [a] When cholera or other epidemic disease is prevalent, the services of the Apothecaries and Hospital Assistants attached to the offices of Collectors and their subordinates should be made available for the relief of all classes within their reach. On such occasions and especially when the medical officer is on circuit, advice should be freely given, and medicine should, if necessary, be gratuitously dispensed.[a]

a Bd.'s Cons., No. 742, 7-4-53.

(ix) *Purchase of medicines.*—[b] Collectors have a discretionary power to incur contingent charges for the purchase of medicines during the prevalence of cholera or other serious epidemic disease in their districts.[b] [c] Ordinary drugs can be purchased in the bazaar, only a few important medicines being obtained by indent on the Medical Department. When purchasing drugs Collectors should invariably consult Civil Medical officers, in order to guard against the supply of spurious and old medicines which might escape detection, if not subjected to professional inspection.[c]

b Bd.'s Cons., No. 2197, 7-9-48. c B.P., No. 2677, 8-4-68.

(x) *Charges incurred in distribution.*—[d] Charges incurred by Collectors for the distribution of cholera medicines should be borne by the Local Boards concerned, and in the event of a Local Board declining to pay for any special reasons, the sanction of Government is necessary before the charge can be admitted against "Medical—Miscellaneous." [d]

d G.O., No. 1167, Finl., 26-6-76; B.P., No. 309, 4-5-89.
B.Ps., No. 320, 28-9-97; No. 105, 22-4-99; No. 5, 15-1-1900.

103. Vaccination.—(i) *Duty of Revenue officers.*—Collectors should use their utmost endeavours to induce the people to avail themselves of the benefits offered to them gratuitously by the Vaccination Department. Revenue officers also may give much assistance by directing the

medical subordinate who accompanies them on circuit to vaccinate all who are willing.

E.M.C., No. 742, Pub., 31-8-48; G.O., No. 742, 7-4-53.

(ii) *Duty of village headmen.*—Whenever a vaccinator visits a village, the village headman should accompany him on his rounds, and should, after each visit, send to the Deputy Inspector of Vaccination, through the Tahsildar of the taluk, a statement in the form prescribed in appendix III.

B.P., No. 49, 2-3-98.

104. Medical Subordinates attached to Revenue offices.—When Revenue officers return to head-quarters from tour, they should direct the medical subordinates attached to their offices for professional aid to place themselves under the orders of the chief medical officer of the station until their services are again required for circuit duty. In such cases the medical subordinates will still retain charge of the stores and medicines entrusted to them for departmental purposes, but the superior medical officer will be at liberty to examine the stock and compare it with the Stock Account.

G.O., No. 2656, 30-10-65.

105. Medical Attendance and Supply of Medicines—*Medical attendance.*—The following rules have been prescribed for medical attendance on Government servants in the Madras Presidency :—

I. *In districts beyond the Town of Madras.*—All Government servants in receipt of salaries amounting to Rs. 100 and upwards, are entitled to the attendance of the medical officer of the station or district at their own houses *when their illness is* such as to prevent their consulting the medical officer at his house.

II. There will no doubt be cases of not unfrequent occurrence in which it will be proper for the medical officer to visit at their own houses Government servants in receipt of salaries under Rs. 100. Government trusts to the good sense and good feeling of the medical profession in preference to laying down any *hard and fast* rules for such cases.

III. It is to be distinctly understood that *save as provided in Rules IV, V, VII and VIII infra*, medical officers will not be expected to attend *a* Government servant in *his* own house, unless the patient is unable to wait upon the medical officer either at his house or at such place and time as, having due consideration for the *patient's position* and the circumstances of the case, may be appointed for the purpose.

IV. In any station where there may be an Assistant Surgeon, Apothecary or Hospital Assistant, and where there may not be proper Hospital accommodation, *it will be the duty of such officers to attend*, at their own residences, the upper subordinate grades of Government servants, including clerks, whose appointments are not gazetted; *these officers should pay* conveyance hire *if* they reside more than two miles from the official residence of the medical subordinate. In all serious cases, the Civil Surgeon will visit the patient.

V. *On the Nilgiris.*—All uncovenanted servants, however, while on duty on the Nilgiris with Government head-quarters, are entitled to the gratuitous medical attendance of the medical officer at their own quarters for themselves and for their families.

VI. *In the Town of Madras.*—At the Presidency *Town*, where the duty of attending upon this class of public servants would bear very heavily on medical officers, and where suitable accommodation and medical treatment are available on payment of very moderate charges in the General Hospital, of which for their own sake it is desirable that Government servants should avail themselves, such Government servants as decline to avail themselves of these advantages will, as heretofore, make their own arrangements for medical attendance.

[a] VII. *In the Gódávari Agency.*—The Hospital Assistants in the Agency Tracts of Gódávari are required to attend gratuitously on the families of Government servants employed there as well as on others who may be considered entitled to gratuitous attendance.[a]

[a] G.O., No. 1028, Pub., 17–12–95.
See also Madras Civil Medical Code, Section VI-355.

VIII. *General, for the Presidency Town and the Mufassal.*—Civil officers of Government *holding Gazetted appointments or* drawing salaries of Rs. 250 and upwards are in all circumstances entitled to gratuitous medical *attendance* for themselves at their own residences from the Surgeon of the District or the Civil Surgeon, as the case may be.

Note.—The foregoing rules have been adapted from the Civil Medical Code with the additions and alterations indicated in italics, which have been made by the Board with a view to make the meaning of the Code clear.

B.Ps., No. 916, 19–3–85; No. 3055, 6–11–85.

2. *Supply of Medicines.*—The rules for the supply of medicines to Government servants in civil employ and their families are given in appendix IV.

106. Medical Certificates.—The rules governing the grant of medical certificates to Government servants are embodied in Articles 893–907 of the Civil Service Regulations and in Appendix A to the Rules regulating the Personal Conduct of Government Servants.

B.P., No. 41, 17–2–98.

APPENDIX I.

Rules and Forms under Section 20 *of Madras Act III of* 1899.

The registrar or registrars appointed by the Collector under section 5 for each union or other area to which the Act shall be applied shall each maintain a register of births in form No. 1 and a register of deaths in form No. 2. In both the registers, the serial number of the event should be entered commencing from 1st January, and the series should be continued up to 31st December. No entries may be interpolated between two serial numbers. No entry will be made in column 4 of form No. 1 unless the father of the child wishes that the mother's name should be recorded in addition to his name. In respect of illegitimate children the registrar should observe the instructions given in the last portion of section 8. The "classes" to be entered in column 7 of the register of births and column 7 of the register of deaths are: "Europeans," "Eurasians," "Native Christians," "Hindus," "Muhammadans," and "Other classes." Castes and sub-divisions of castes should not be noted. In the case of persons who have no house-name, the father's name must be entered in column 3 of form No. 2. Each registrar shall submit abstracts of his registers in Village Manual Forms 19-A and 19-B (annexed) monthly to the Tahsildar.

2. Information regarding births or deaths may be given to the registrar in writing either by a letter containing all necessary particulars or in forms Nos. 3 and 4. These forms will be supplied by the registrar free of cost to all residents within the area for which he has been appointed. Oral information of births and deaths may also be given. In every case in which a birth is registered, the registrar shall, as required by section 14, give to the informant, on his application, free of all charge, a memorandum of the fact in form No. 5. All information received by the registrar by letter or in form No. 3 and form No. 4 shall be filed by him and preserved for two years.

3. The registers and files of letters and forms, and the accounts relating to fees recovered under section 17 and the other records to be maintained by the registrar under the orders of the District Collector will be open to the inspection of any Revenue officer of or above the rank of Revenue Inspector, and it shall be the duty of those officers to examine and test the registers and records in such manner and at such intervals as may be prescribed by the District Collector. Provided that in case the Sub-Registrar of Assurances is the registrar, the checking officer shall not be lower in rank than a Tahsildar or Deputy Tahsildar in independent charge.

4. The registrar shall, in addition to compliance with the provisions of sections 6 and 7 of the Act, also notify in some conspicuous place on or near the outer door of his office, or (if he have no office) of his house, the hours during which he will attend to register births and deaths. The hours should be two or three hours in the day (excluding Sundays and authorized holidays), and will be determined for each registrar by the District Collector. If the registrar is absent for any cause during these hours, he shall post a notice on or near the outer door of his office or house showing when he will be able to perform his duty as registrar, and the name of the person to whom, during his absence, letters or written information in form No. 3 or form No. 4 may be delivered by informants.

5. In case the registrar is unable for more than two days to attend to his duty on account of illness or other urgent cause, he shall report the fact to the nearest Revenue officer of or above the rank of Deputy Tahsildar, and that officer shall at once make temporary arrangements for the performance of the duties of the registrar, and any person thus temporarily appointed shall be held to be the Registrar for the purposes of the Act and of these rules.

6. The registers in forms Nos. 1 and 2 shall be retained in the custody of the registrar for twelve months after the close of each calendar year and shall then be deposited with the Sub-Registrar of Assurances for the division in which the village is situated, who shall file them in his office. If the Sub-Registrar of Assurances is himself the registrar, he shall retain the registers in his office, and shall be the officer who will give and certify extracts therefrom under section 17. While the registers remain in the custody of a registrar who is a village head or accountant, the officer who will give and certify extracts therefrom under section 17 shall be the Tahsildar or Deputy Tahsildar to whom the village headman or accountant is subordinate. After the transfer of the registers to the Sub-Registrar of Assurances that officer shall be the person who will give and certify extracts therefrom under section 17.

7. All clerical errors found in the registers of births or in the registers of deaths should be corrected by drawing a line through the original entry (but not so as to render it illegible) and writing the new entry above it, and should be initialled and dated by the registrar alone, if the error be discovered by him, or by both the registrar and the checking officer, if the error be discovered by the checking officer. Provided that no entry shall be corrected under this rule more than a year after the entry is made except with the previous sanction of the Divisional officer.

8. In the case of a child which is born dead and also in the case of a child which dies before its birth has been registered, the registrar should enter the birth in the register of births and the death in the register of deaths.

9. It shall be the duty of all village officers and village servants working in any union or other area to which the Act may be extended to assist the registrar in obtaining information for the registration under section 15 of all births and deaths which have not been already registered. They should also warn persons who are bound to give information regarding such births or deaths of their liability to punishment under section 18 of the Act for failure to give information in due time.

10. When the registrar receives information of any births or deaths which should be registered by him, but have not been reported to him in due time, he shall, on the 15th and on the last day of each month, prepare a list of such cases in form No. 6 and submit it to the Tahsildar for his orders (or those of the Divisional officer, if the District Collector so direct) as to whether the persons who have failed to give information as required by the Act should be prosecuted under clause (1) of section 18. The registrar should, if possible, obtain and enter in the list the explanation of the supposed defaulter and the remarks of the village headman, which should be signed by the village headman, and should add his own remarks and sign and date the list. If the village headman is himself the registrar, he should enter his remarks only in the column for remarks of the registrar. Particulars of any offences which may be committed under clauses (2) and (3) of section 18 should be submitted to the Tahsildar by the registrar in the form of a report.

11. Fees for searches and fees for applications for extracts under section 17 shall be paid in court-fee stamps.

VILLAGE FORM No. 19-A.

Monthly Return of Births registered in the village of
during 190 .

Class.	Male.	Female.	Total.	Remarks.
1	2	3	4	5
Europeans				
Eurasians				
Native Christians ...				
Hindus				
Muhammadans				
Other classes				
Total ...				

N.B.—The number of children born dead should be noted in the remarks column.

VILLAGE FORM NO. 19-B.

Number of Deaths registered in the village of during 190 .

In each class.			From each cause.			At different ages.		
Classes.	Male.	Female.	Causes.	Male.	Female.	Age periods.	Male.	Female.
1	2	3	4	5	6	7	8	9
Europeans			Cholera			Under 1 year		
Eurasians			Small-pox—			One year and under 5 years.		
Native Christians ...			Under 1 year ...			Five years and under 10 years.		
Hindus			Under 10 years ...			Ten years and under 15 years.		
Muhammadans			Over 10 years ...			Fifteen years and under 20 years.		
Other classes			Fevers			Twenty years and under 30 years.		
			Dysentery and diarrhœa.			Thirty years and under 40 years.		
			Suicide			Forty years and under 50 years.		
			Wounds			Fifty years and under 60 years.		
			Accidents			Sixty years and upwards ...		
			Snake-bite					
			Killed by wild beasts.					
			All other causes ...					
Total ...			Total ...			Total ...		
						Born dead ...		

Dated ——————190 .

Signature.

FORM NO. 1.

Register of Births during the year in Village of Taluk of District.

Consecutive number of entries.	Date of registration.	Name and residence of parent to whom child is born.			Particulars of the child.				Particulars of the informant.			Signature or mark of the informant if the information is given orally.	Signature of the Registrar.
		Father's name.	Mother's name.	Residence.	Male or female.	Class.	Date of birth.	Name, if any.	Name.	Description.	Residence.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORM No. 2.

Register of Deaths during the year in Village of Taluk of District.

Consecutive number of entries.	Date of registration.	Particulars relating to the deceased.							Particulars of the informant.			Signature or mark of the informant if the information be given orally.	Signature of the Registrar.
		Name and father's name.	Residence at the time of death.	Age.	Male or female.	Class.	Date of death.	Cause of death.	Name.	Description.	Residence.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORM NO. 3.

Village____________________
Taluk____________________
District____________________

Report of Birth.

Parent's { 1. Name____________________
2. Residence____________________

3. Sex (male or female)____________________

4. Class (European, Eurasian, Native Christian, Hindu, Muhammadan or other).

5. Date of birth____________________

Informant's { 6. Name____________________
7. Description____________________
8. Residence____________________

Date Signature of informant.

FORM NO. 4.

Village____________________
Taluk____________________
District____________________

Report of Death.

1. Name of the deceased____________________
2. Father's name____________________
3. Residence at the time of death____________________
4. Age____________________
5. Sex (male or female)____________________
6. Class (European, Eurasian, Native Christian, Hindu, Mahammadan or other).
7. Date of death____________________
8. Cause of death____________________

Informant's { 9. Name____________________
10. Description____________________
11. Residence____________________

Date Signature of informant.

FORM No. 5.

Village____________________

Taluk ____________________

District____________________

Memorandum of registry of a birth given under Section 14 *of Madras Act III of* 1899.

1. Consecutive number of entry____________________
2. Date of Registration____________________

Parent's { 3. Name____________________ 4. Residence ____________________ }

5. Sex (male or female)____________________
6. Class____________________
7. Date of birth ____________________
8. Name, if any____________________

Informant's { 9. Name____________________ 10. Description____________________ 11. Residence____________________ }

Registered by me in Form No. 1 on 190 .

Date

Signature of Registrar.

FORM No. 6.

Village, Taluk.

Statement of Defaulters under Clause (1) *of Section* 18 *of Madras Act III of* 1899 *for the fortnight ending* 190 .

[*N.B.*—After the name in column 3 enter also "Birth" or "Death," as the case may be.]

Serial number.	Date of birth of the child or of the death of the person.	Name of the parent of the child or name of the deceased person.	Particulars of the defaulter who failed to make the registration.		Defaulter's relationship to the child born or to the deceased.	Source of information regarding the defaulter and particulars of evidence available.	Explanation of the defaulter, if any.	Remarks and signature of Village Headman.	Remarks of the Registrar.	Orders of the Tahsildar or Divisional Officer.
			Name.	Residence.						
1	2	3	4	5	6	7	8	9	10	11

B.P., No. 184, Sett., 27-4-1900.

Order 102, clause (iv).]

APPENDIX II.

Daily Report of Cholera, Small-pox or other Epidemic in the taluk of ______.

Village or town.	Survey number.	Population.	Date.	Number of attacks.	Number of deaths.	Number of		Remarks as to steps taken, &c.
						Attacks from beginning of outbreak.	Deaths from beginning of outbreak.	
1	2	3	4	5	6	7	8	9

B.P., No. 320, 28-9-97.

APPENDIX III.

Order 103, clause (ii).]

Form C in Vernacular to be filled in by the village headman after visit of vaccinator and sent to the Deputy Inspector of Vaccination through the Tahsildar.

Counterfoil.

Taluk

Village

Name of vaccinator

Date of { Arrival / Departure

Number of operations performed

* Number of cases inspected on (date)

[Number of cases believed to be successful.]

Signature.

* To be left blank if there were no cases for inspection.

Form C in Vernacular to be filled in by the village headman after visit of vaccinator and sent to the Deputy Inspector of Vaccination through the Tahsildar.

Foil.

I do hereby certify that vaccinator visited village on the noon of , and that he remained until the noon of . He performed cases. He inspected * cases of which are believed to have been successful.

Signature

Office.

NAME OF VILLAGE }
Date }

* To be left blank if there were no cases for inspection.

B.P., No. 49, 2-3-98.

Order 105, para. 2.]

APPENDIX IV.

Rules for the Gratuitous Issue of Medicines to Government Servants in Civil Employ.

Servants of Government in civil employ at all stations, except Madras and Ootacamund, where there is a Government civil hospital, will be entitled to the gratuitous supply of such authorized medicines as are in store therein, but such supplies will only be given on the prescription of a Government Medical officer on duty at the station.

2. In places in which no Government civil hospital exists, prescriptions should be sent to a druggist's shop, or to a Municipal or Local Fund dispensary, and the patient will be liable to pay for the supplies.

3. In Ootacamund, all non-gazetted officers drawing less than Rs. 60 a month will be entitled to the gratuitous supply of authorized medicines in store at the Police hospital, on the prescription of a Government Medical officer on duty at the station.

4. In Madras, all non-gazetted servants of Government drawing less than Rs. 60 per mensem will be entitled to the gratuitous supply of medicines for themselves when they apply at any Government hospital for medical treatment and are actually brought on the records as out-patients.

5. In cases where the families of Government officers are entitled to gratuitous medical treatment, they are also entitled to the supply of Government medicines gratis under the same conditions as the officers themselves.

G.O., No. 319, Pub., 2-5-98.

See also Madras Civil Medical Code, Section VI-360.

Chapter XI.

TROOPS AND TRAVELLERS.

107. Transport for troops—*Who should procure.*—[a] It is ordinarily the duty of the Regimental authorities and the Commissariat Department to procure the necessary transport for troops about to march; but where these authorities are unable to obtain the requisite means of conveyance, the duty of procuring them will devolve on the Collector.[a] [b] On such occasions due notice will be given to the Collector, and he will take action only on the requisition of the Commanding Officer.* Endeavour should be made whenever practicable to obtain transport by contract, and resort should be had to impressment only in cases of absolute necessity.[b]

[a] G.O., No. 2156, 16-11-60. [b] G.O., No. 724, 27-3-67; B.P., No. 2816, 8-5-67.

2. *Impressment of carts.*—In cases of impressment the following rules should be attended to:—

(1) [b] Private carts which are ordinarily let out on hire or kept for profit will be held available, if occasion requires it, for the use of the troops marching. Every endeavour should be made to render this compulsory service as little irksome and as fairly distributed as possible. Cartmen from the same village should, whenever practicable, be permitted to march and camp together, and liberal demurrage should be allowed when carts are collected from a distance or detained at a station. The terms of the engagement with the cartmen as to the point at which they are to be released from the service, and the period for which they are to be exempted from re-engagement after returning to their villages, should be strictly maintained.[b] [c] Except in cases of absolute necessity, when an extra rate should be allowed, carts should never be taken beyond the first village of the adjoining district or territory without the full and willing consent of the owners.[c]

[b] G.O., No. 724, 27-3-67; B.P., No. 2816, 8-5-67.
[c] G.O., No. 538, 4-3-79; B.P., No. 738, 28-5-80; G.O., No. 1035, 27-8-80.

(2) The carriage already engaged by other departments should only be impressed for military service after every endeavour has been made to obtain transport elsewhere.

(3) The Collector is authorized to pay from his treasury to each cartman an advance at the rate of 8 annas for every 10 miles, if the distance is under 100 miles; and at 12 annas, if above that distance. He may also draw from the treasury the maistry's full hire, at the rate of 1 anna for every 10 miles per cart, and disburse so much of it in advance as he thinks proper, keeping the rest to be paid on the maistry producing a certificate from the Commanding Officer that the carts

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* Requisitions which do not proceed from the Commanding Officer will not be attended to.

have arrived at their destination, and that the cartmen have fulfilled the terms of the contract.

(4) The Collector is also authorized to disburse from the treasury batta to carts brought from a distance of 15 miles or more, at the rate of 4 annas for every 15 miles so travelled, and for every day they are kept at the cutcherry before being made over to the regiment. He should be careful not to retain the carts longer than is absolutely necessary.

(5) The duties above prescribed may, at the Collector's pleasure, be entrusted to his Assistant. During the absence of the Collector, and if his Assistant cannot attend, the Tahsildar, assisted by a clerk from the Collector's office, will superintend the supply of carts to the troops.

3. *Transport by contract.*—When carts are obtained by contract the Commanding Officer should be furnished with a register of the carts in the form prescribed in appendix I. Government has ruled that the Commanding Officer is responsible for seeing that the owners or drivers of carts, &c., employed by the corps are in no way ill-treated by either officers or men, and that the carts and bullocks are not overloaded; the cart-load should never exceed 800 lbs. including persons habitually carried on the cart; the maximum bullock load is 123 lbs. The Commanding Officer is required to enforce the regular payment of batta to the cart-owners and others, according to the daily rates to be previously determined, for any period of detention exceeding two days after the day originally specified for the commencement of the march; and also for all halts of more than two clear days at a time. Batta should be disbursed at least once in every two days of detentions and halts. On the termination of the march, the Commanding Officer is required to adopt measures for the immediate payment of the balance of hire.

Supplement to the *Fort St. George Gazette*, dated 27th May 1856.

108. Supplies and provisions for troops on the march—*Intimation of march of troops to be given by military authorities.*—Intimation of the line of march will be given to the Civil and other authorities in the case of all parties commanded by a European or Native Commissioned Officer, and of all detachments of European troops of whatever strength, but no intimation is required for any body of Native troops (Mounted corps and Treasure escorts excepted) under twelve men.

Note.—All bodies of troops consisting of twelve men and upwards are allowed a halt every fourth day; the dates of proposed progress will be calculated accordingly when intimation of march is given. Parties of less than twelve men (Treasure escorts excepted) will march at the rate of ten miles a day, with a halt every seventh day.

2. *Collectors to give notice of march to Tahsildars.*—On the receipt of intimation from the Quartermaster-General's department or from the Officer Commanding the Troops of the route of troops about to march through a district, the Collector and Magistrate should immediately give notice to the Tahsildars of the taluks through which they will pass, informing them of the expected number of troops, European officers, and camp followers, the stages at which they will halt in each taluk, and the probable date of arrival.

3. *Tahsildars to accompany regiments.*—When a regiment or large body of troops is passing through a district, the Tahsildars should be directed if possible to accompany them through their respective taluks,

or if in any instance unavoidably prevented, the Deputy Tahsildar or the Taluk Sheristadar should be deputed to this duty. They should be ready to obtain more supplies if what has already been collected proves insufficient, and to afford any other assistance that may be required. An Assistant Collector, if available, or the Divisional Officer and a Police officer should, when possible, accompany the troops.

4. *Applications for supplies to whom to be made.*—Applications for supplies or assistance found necessary during the march of troops should be made to the Collectors of the districts through which the troops pass, who will issue instructions to their subordinates to comply with such requisitions. The Commanding Officer of a corps or detachment is the only person entitled to correspond or communicate with the Civil authorities in such matters.

5. *Scale of supplies ordinarily required.*—The list given in appendix II will give an idea of the amount of supplies ordinarily required by an infantry regiment. When a detachment smaller than a regiment is on the march, proportionately smaller quantities will be required. As mounted corps march without grass cutters accompanying, grass should also be supplied for artillery and cavalry horses at the prescribed rates given in appendix II.

6. *Applications for additional transport in case of emergency.*—No demand for coolies, carts, or cattle should be made at any intermediate village except in the event of unforeseen accidents on the road, either by the death or desertion of coolies or casualties amongst the cattle, when a representation should be made to the Commanding Officer, who, if satisfied of the propriety of the application, will address the necessary requisitions for fresh supplies to the headman of the village in communication with the officer of the Revenue Department ordered to accompany the troops on the march. It will be the duty of the Commanding Officer on such occasions to pay a proper consideration to the means and resources of the village, as well as to enforce in the strictest manner the payment of an adequate remuneration to the people employed on their requisition.

7. *Indent for country cots in case of sickness.*—In cases of extraordinary sickness, Officers Commanding corps and detachments are authorized to indent upon Collectors or the Commissariat Department for such number of country cots as may be absolutely necessary.

8. *Tahsildars to apply to the District Treasury for funds.*—Tahsildars should be directed to apply immediately to the District Treasury for money for the purpose of purchasing such specific quantity of supplies as may be required.

9. *Supplies to be purchased at the neighbouring weekly markets.*—The supplies should be purchased as far as possible at the neighbouring weekly markets to which produce of every description is generally brought for sale, but when it is not possible to procure in this manner the full supply required, the balance due should be purchased from the people voluntarily and should on no account be collected by contribution.

10. *Payments for supplies to be made immediately and receipts taken.*—In every instance, whether the supplies are bought at the weekly markets or from the villages, payment must be immediately made and a receipt

taken : such receipts should be forwarded as vouchers to the Collector's office along with the detailed account of purchases and sales.

Note.—(1) Tahsildars should be distinctly informed that neither coolies, pots, fire sticks, tent-pegs, nor any other articles whatever are to be supplied without payment.

(2) Tahsildars should be directed to comply with any requisition for coolies, receiving however in the first instance the hire of the men, at such rates as shall in the opinion of the Tahsildar be proper.

(3) Payment for supplies should on no account be made to the headman or the Karnam of the village for distribution to the individuals furnishing them, but should always be made direct to the owners.

11. *Supplies to be conveyed and delivered to an officer of the corps.*—[a] Supplies should be purchased and conveyed to the halting places at Government expense, the owners receiving payment when the purchase is made, and not being required to quit their residences. The supplies should, on the arrival of the troops or their advanced guard, be made over at once to some officer of the corps, whose duty it is to arrange for their distribution and payment, the Collector's subordinates having simply to provide the articles previously indented for.

Articles not bought by the regiment should be made over to the Tahsildar for re-sale by auction, the loss, if any, arising from the re-sale being borne by Government and debited to the Military Department.[a]

a E.M.C., 23-4-58 ; M., Vol. III, p. 63 of 1858.

12. *Commanding officers to pay for supplies immediately on presentation of bills.*—All Officers Commanding corps or detachments, who may be provided by any servant of Government with boats, coolies, carts, bullocks, bearers, &c., must pay all charges for the supplies on the presentation of bills to them at the time, irrespective of the settlement of any disputes that may arise in respect of such charges ; and in the case of carts or bullocks, they must pay in advance such proportion of the hire as may be fixed by the Civil authorities, the balance being paid on arrival at destination or termination of the trip for which such carts and bullocks were hired.

13. *Charges to be subsequently adjusted.*—All such charges as well as others incidental to the march of troops should subsequently be adjusted through the Military Accounts Department on contingent bills supported by the requisite vouchers.

14. *Disposal of claims for compensation.*—When claims for compensation for injury to crops or other charges arise out of the encampment, &c., of troops, the extent or particulars of which may not be within the knowledge of Commanding Officers, the Collector should after due investigation satisfy such claims and pay such charges, forwarding the bills therefor which will be passed on his signature for adjustment in the transfer account of the Accountant-General's Office.

15. *Complaints against public servants.*—Should any cause of complaint arise against any public servant whether for overcharge or neglect of duty or on any other grounds, such complaint should be preferred as soon as possible to the Collector or Chief Civil Officer of the district who will investigate it without delay. If after his decision further reference should be necessary, a representation of the case should be submitted for the information of Government through the usual and regular channel.

16. *Supplies to officers not on duty with troops.*—Officers not on duty with troops will pay all charges for boats, coolies, carts, &c., furnished

by any servant of Government on bills being presented to them and act as detailed in paragraphs 12, 13 and 15 above in respect of the hire of carts and bullocks, adjustment of charges debitable against Government, and submission of complaints against any public servant.

Supplement to the *Fort St. George Gazette*, dated 27th May 1856.
B.Ps., No. 2614, 31–5–60; No. 50, 6–2–96.

109. Halting places and cholera camps.—*Halting places.*—[a] Collectors should from time to time inspect the halting places for troops on the lines of road passing through their districts, and should be careful that if possible at least 800 yards square are reserved for the purpose at each encamping ground. The ground should be thoroughly cleaned immediately after it has been vacated by a regiment, the cost of cleansing being charged to Government.[a] [b] Wells at established camping grounds should be periodically cleaned out and steps taken for causing the sources of drinking water-supply in the immediate vicinity of the line of march to be cleared from impurities.[b]

[a] G.O., No. 4167, Milty., 10–11–65. [b] B.P., No. 3140, 8–12–81.

2. *Cholera camps.*—Village officers should be made responsible for the proper care of camping grounds as well as of sites of the cholera camps to be selected in the vicinity of military stations. [a]The sites of cholera camps must be ploughed up immediately after the troops quit them.[a] There is no objection to such sites being cultivated, but they must always be available when required, and the approaches must not be obstructed.

B.P., No. 4001, 14–7–65. a G.O., No. 2243, 25–9–67.

110. Precautions against cholera—(i) *Information to Military Department.*—The particular attention of Collectors is drawn to the necessity of communicating to the Military Department information as to the existence of cholera on lines of road usually traversed by troops.

(ii) *Periodical report.*—Immediately on receipt of intimation from the Military authorities that troops are about to march through a district, the Collector should institute special inquiries regarding the existence of cholera on the route indicated, and should cause the Tahsildars to report periodically on the subject until the troops have passed through. If any case of cholera is reported from any place along the line of march, it must be promptly reported to the Officer Commanding the Troops as well as to the Division Head-Quarters.

G.O., No. 1798, 3–8–65; B.P., No. 5465, 5–9–65.

111. Conveyances for travellers—*Collector to assist travellers in procuring carriage.*—It is the duty of the Collector to assist travellers in procuring carriage when necessary, and a traveller in difficulties should always receive assistance. The Collector's intervention will however not be required where private enterprise has supplied satisfactory means of conveyance.

2. *Rates of hire.*—The rates of hire arranged by the Collector must be liberal enough to ensure regular and efficient service, as Government cannot guarantee the constant employment of owners or drivers of carts. The hire should be fixed with reference to the circumstances of each district and not with the object of having one uniform rate throughout the presidency. Detention batta and travelling hire, fixed on similar principles, should also be allowed where necessary. Detention batta, however, can only be claimed after 24 hours' detention.

3. *Fees on Government dawks.*—Petty contingent charges should be provided for by the levy of a light fee on all dawks laid by Government officers. The amount realized should be just sufficient to meet the charge and the rate of fee may be altered from time to time according to requirements.

4. *Payment of hire.*—The hire should invariably be paid by the traveller at the end of each stage ; prompt payment into the hands of the persons who have earned it is the surest way of securing willing and efficient service, and saves much official correspondence and interference. Travellers must be supplied with "Way Bills" showing clearly what they have to pay at each stage, and they must be plainly given to understand that on failure of payment their further progress with Government aid will be stopped. Complaints of overcharge or misconduct must be subsequently made and settled, and payment of the sums entered in the way bill should not be withheld on such pleas.

5. *Deposits.*—Collectors may require reference or deposit from strangers, before laying dawks for them, but the necessity for such a course will not often arise. If a deposit is made, the money should be returned when the traveller has accomplished his journey through the district.

6. *Scale of accommodation in a bullock coach.*—Two adults and a servant should be the limit of passengers in a bullock coach ; for purposes of calculation two children between three and twelve are considered equivalent to one adult, while children under three are not taken into account. For every adult in excess of the limit, an additional charge of one-fourth of the full hire should be made.

7. *Publication of rates of hire in the District Gazette.*—The rates of hire should be published periodically in the District Gazette, and lists of the rates should be supplied to travellers.

8. [a] *Applicability of rules to Government servants.*—The foregoing rules are also applicable to Government servants who are unable to obtain satisfactory means of conveyance in the open market. [a]

B.P., No. 4145, 12–9–60 ; G.Os., No. 2357, 10–12–60 ; No. 5914, 17–12–60.
[a] B.Ps., No. 369, 20–7–92 ; No. 533, 22–9–92.

112. Supplies to private travellers.—In places where there is no bazaar, and where village monigars are consequently bound to assist public servants and travellers in obtaining supplies, it is to be understood that ready-money payments must invariably be made. Should the village officers supply articles on credit, they will do so at their own risk, and must not look to the higher authorities to enforce payment.

E.M.C., No. 492, 26–4–55 ; B.P., 3–5–55 ; M., Vol. II, 62–3 of 1855 ; E.M.C., No. 76, 20–1–58 ; B.P., 23–1–58 ; M., Vol. III, pp. 5–8 of 1858 ; B.P., No. 504, 27–3–72.

113. Supplies to Government officers on circuit.—The following rules have been promulgated by Government for the guidance of Collectors and other District officers in the matter of supply of provisions to them during their tours :—

(1) While it is the duty of the monigar of a village to find supplies for the Collector or any other District officer when camping near his village, or for any traveller, on payment, every District officer, and the

Collector and his Divisional officers in particular, should take every precaution in their power to see that the monigar of the village near which any one of them may halt is always paid in full for every article supplied by him.

(2) If a Collector intends to halt for a few days at any village the proper plan to be followed is for him to order the Tahsildar of the taluk to send a takid to the monigar of that village informing him of the date of his arrival and ordering him to be in attendance on the arrival of the Collector's camp in order to supply what is immediately wanted, and also to learn from the Collector's servants what kinds and quantities of supplies will be required daily. The takid should also contain instructions to the monigar to complain to the Collector promptly if he is not paid for the articles supplied by him.

(3) Every Collector or other District officer is expected to be able to prevent his own servants and peons from obtaining articles in his name without paying for them. The best way of securing this end is to insist on a written order being given by his servant for everything wanted. These orders will serve as vouchers in support of the monigar's bill, and if the officer himself ascertains from the monigar whether he has been paid in full or not, before he leaves the village, there will be little room for any complaints of a Collector's progress through his district being a source of loss and annoyance to the villagers of the villages where he may halt, while the custom of prompt payment for supplies will certainly tend to their more ready production. Similarly, subordinate officials indenting on the monigar for supplies should only be supplied on written requisitions.

B.P. No. 331, 13-6-93.

Order 107, para. 3.]

APPENDIX I.

Register of Carts to be furnished by the [a] Tahsildar [a] to the Officer Commanding the Regiment marching through his [a] taluk. [a]

Number.	Number of carts delivered on each date.	Name and village of the cart-owners.	Name and village of the driver sent by the cart-owner when different from the owner.	Name of the person by whom hired.	Date on which the carts were made over to the regiment.	Estimated value of the carts and bullocks.			Remarks.
						Carts.	Bullocks.	Total.	
1	2	3	4	5	6	7	8	9	10
						RS.	RS.	RS.	

Note.—In column 10, the Commanding Officer is requested to enter any note he may have to make respecting the carts.

Supplement to the *Fort St. George Gazette*, dated 27th May 1856.

[a] G.O., No. 457, 19–7–99.

Order 108, para. 5.]

APPENDIX II.

Supplies required for an Infantry Regiment.

	One British Regiment.		One Native Regiment.	
Paddy straw	lb.	5,400	lb.	1,000
Grass	,,	80	,,	80
Firewood	,,	2,700	,,	1,000
Pots	No.	82	No.	4
Tent-pegs	,,	200	,,	60
First-sort sheep	,,	5		*Nil.*
Second-sort sheep	,,	10	No.	2
First-sort fowls	,,	20	,,	5
Second-sort fowls	,,	30	,,	20

	Quantity of grass required. Lb. per diem.
(1) A British Cavalry Regiment of 525 horses ..	21,000
(2) A Native Cavalry Regiment of 500 horses ..	20,000
(3) A Battery of Artillery of 110 horses ..	4,400

Supplement to the *Fort St. George Gazette*, dated 27th May 1856.

Chapter XII.

PUBLIC SERVANTS.

114. Introductory.—This chapter deals with Revenue officials in the Land Revenue Department under two classes, viz., gazetted and non-gazetted officers. Village officers are dealt with separately in chapter XIII.

2. *Personal conduct rules.*—The general rules laid down by Government for regulating the personal conduct of Government servants apply to public servants of all grades in the Revenue Department except Members of the Indian Civil Service.

3. *Powers of officer in charge.*—When an officer is put in charge of an office under circumstances which entitle him to deputation or charge allowance, he is in the same position as one who has been gazetted to that office, and should have the same privileges as regards making appointments.

B.P., No. 916, 14-4-75; but see S.Os., Nos. 137 and 138.

PART I.—GAZETTED OFFICERS.

115. Collectors—*Examination of accounts.*—It is an important part of a Collector's duties to make an efficient periodical examination of the public accounts of his district. When taking charge of an office, he will not fail to make a careful examination, in accordance with the rules, of the cash and valuable stock, and also of the security bonds executed by parties having public property in their hands.

B.P., 12-5-54; M., Vol. II, p. 12.

2. *Supervision of office.*—It is also the duty of a Collector to make himself acquainted with all the rules for the administration of the office committed to his charge, and to satisfy himself from time to time that they are observed in practice; and if not, to introduce or propose the necessary reforms. Although assured of the correctness of the returns and statements prepared by his chief subordinates, he should not invariably take their reports upon trust. He should understand that he makes himself personally responsible for such reports by adopting them. He cannot be expected always to test the accuracy of ordinary returns in person; but returns or reports made upon special requisitions and for particular purposes cannot be admitted into this category, and it will be his duty to test these in such a manner as to satisfy himself of their correctness.

B.P., 24-6-52; M., Vol. II, pp. 71-2.

3. *Powers of Sub-Collector in charge.*—A Sub-Collector who assumes charge of a district without being gazetted to act as Collector, should not take up appeals from the decisions of an officer in independent charge of a Revenue division, or appeals from decisions passed under Regulation IX of 1822 or under Act III of 1895 by an officer having the local powers of Collector.

B.P., No. 4016, 12-6-66.

4. *Publication of official criticism.*—Administrative officers of whatever rank should abstain from publishing officially reflections upon the decisions and judicial acts of Magistrates and courts of law, and from making reflections likely to be so published. It is not, however, the legitimate and *bonâ fide* criticism of judicial proceedings in necessary reports to higher authorities that is objected to, but the publication of such criticisms and the record of them in official papers that are likely to be published.

B.P., No. 531, 12-9-93.

5. *Employment of Revenue subordinates on Local Fund work.*—Collectors will note that a Revenue officer should not ordinarily be made to do Local Fund work, for which Local Boards have servants of their own. This rule may be departed from on certain special occasions, for instance, where there is a suspicion of fraud, when Tahsildars and Revenue Inspectors may, with advantage, be called upon to check measurements of Local Fund works.

B.P., No. 404, 24-9-94.

116. Divisional officers—*To be regarded as the immediate local authority.*—Subject to general control on the Collector's part, the full exercise of the authority vested in the Collector by the Regulations, and delegable by him to his subordinate officers, is left entirely to the Divisional officer in his own division. The ryots, although allowed to appeal to the Collector, are to be taught to look to the Divisional officer as the authority who is to enquire into their complaints and grant them redress.

B.P., 7-2-25; M., Vol. I, p. 29.

2. *Powers and duties.*—It is unnecessary to describe *in extenso* the powers and duties of a Divisional officer, which have been minutely laid down in the Acts of the Legislature, as well as in other parts of the Standing Orders. The annual settlement of the villages within his range, the adjustment of disputes among the ryots within his division in respect to the occupation of land, to the boundaries of fields or to the distribution of water, the issue of pattas, the investigation of claims to remission for crops destroyed by drought, inundation or blight, and the repair of tanks and water-courses, are matters which should ordinarily claim the attention of a Divisional officer.

B.P., 7-2-25; M., Vol. I, pp. 28-9.

3. *Reference by Collector to officers subordinate to a Divisional officer.*—Orders addressed by the Collector to officers immediately subordinate to a Divisional officer should, as a rule, be issued to the subordinate through the Divisional officer, except in regard to matters which fall immediately under the control of the Collector, as for instance, those relating to the Treasury and the preparation of the periodical reports

and returns. Cases of emergency will also be excepted, copy of the communication being then at once despatched to the Divisional officer for information.

B.P., No. 1296, 7-3-65.

4. *Powers of appointment.*—(i) Divisional officers other than the Sub-Collector are entitled to fill up all minor appointments, the salary of which does not exceed Rs. [b] 30 [b] per mensem. [a]Every such appointment made by a Divisional officer will take effect from such date as is mentioned in the order of appointment and may be communicated at once to the District Gazette for publication, copy being submitted to the Collector for information. The Collector will however be at liberty to cancel such an appointment for recorded reasons if he finds either on appeal or *suo motu* that the Divisional officer has made an obviously unjust or improper use of his power in this respect. When an appointment is so cancelled, the Divisional officer should be called upon to submit a fresh nomination.[a]

Note.—[a] The powers of appointment possessed by a Divisional officer under this order may be withdrawn by the Collector if, and so long as, the officer is, in his opinion, unfit to exercise them.[a]

(ii) [a] Divisional officers other than Sub-Collectors are competent to fill up privilege leave vacancies in the grade of Revenue Inspectors by the appointment of persons employed in their divisions who have passed in survey and are otherwise duly qualified for the post.[a] [b] They may also appoint substitutes for clerks in their own offices (other than their head clerks) drawing more than Rs. 30 *per mensem* to whom they have granted privilege leave.[b]

(iii) [a] The posting of Revenue Inspectors within the division rests entirely with the Divisional officer.[a]

(iv) The powers of Divisional officers other than the Sub-Collector as regards the punishment of subordinate officials in their divisions will be found in the table under Standing Order No. 126 *infra.*

(v) Although the appointment to posts, the salary of which is in excess of Rs. [b] 30 [b] per mensem, in divisions other than the sub-division, is reserved to the Collector, still it is open to Assistant and Deputy Collectors in independent charge to bring to the Collector's notice the claims of their immediate subordinates, and their recommendations should be duly considered.

G.Os., No. 768, 2-9-93 ; No. 86, 12-2-98 ; No. 454, 14-7-99.

[See also tabular statement appended to Standing Order No. 126.]

[a] G.O., No. 282, 18-5-98. [b] B.P., No. 312, 23-12-99.

5. *Leaving jurisdiction.*—Divisional officers are prohibited from leaving their charges at any time without sanction from the Collector.

Note.—There is no objection to a Divisional officer, under permission from the Collector, occasionally visiting the district head-quarters for the purpose of conferring with the Collector on questions of administration, but such visits should not occupy on the whole more than a month or two during the year.

B.Ps., 6-7-54 ; M., Vol. II, p. 15 ; No. 7860, 8-12-64 ; No. 2982, 27-11-76 ; No. 53, 21-1-88.

117. Sub-Collectors—*Powers of Sub-Collectors.*—A Sub-Collector is in every respect as completely under the authority of the Collector as any other Divisional officer, but he is given larger powers and responsibilities in order to more fitly train him for the important and onerous

duties he may be called upon to discharge as head of a district. He can appoint, punish and dismiss any Revenue subordinate in his division below the grade of Tahsildar, Deputy Tahsildar, and Taluk Sheristadar or Taluk Head Accountant. When an appointment belonging to any of the last three classes falls vacant in the Sub-division, the Collector should, before making a nomination, invariably consult the Sub-Collector. As regards posts of Rs. [a] 30 [a] and under in the Sub-division, the Sub-Collector possesses an independent right of appointment, whereas in the case of the other Divisional officers, this power is expressly subjected to the Collector's veto.

G.O., No. 86, 12-2-98.
[a] B.P., No. 312, 23-12-99.

[See also tabular statement appended to Standing Order No. 126.]

2. *Position of Sub-Collectors.*—The position occupied by the Sub-Collector has been indicated above. It must always be remembered, however, that his first object should be to obey rather than to discuss the orders of his superior, and any attempt on his part to enter into controversy with the Collector will be viewed by Government with severe displeasure. It is not likely that the Sub-Collector will ever receive from the Collector any order which it would be improper for him to execute. But if anything so unusual should occur, the Sub-Collector can state his views respectfully to the Collector, and if the Collector adheres to his opinion, the Sub-Collector is entitled to request him to submit the case for the orders of the Board.

G.O., No. 86, 12-2-98.

118. Assistant Collectors—*Examination and training.*—The rules for the examination of Assistants, together with general directions for their training, are contained in the Civil Service Manual. [a] Collectors should so regulate the work of their Assistants that it will facilitate their studies.[a] [b]As an aid to Assistants in their actual studies, Collectors should, in communication with the Secretary to the Board of Examiners, keep up a file of two sets of the questions which have been given in past years for each standard of examination.[b]

[a] Para. 2 of G.O. in B.P., No. 1444, 8-3-64. [b] Para. 4 of B.P., No. 1444, 8-3-64.

2. *Object of training.*—[a] Collectors will not fail to observe the great importance of paying attention to the training of the young men who are entrusted to their guidance, and whose success in life and influence for good depend so greatly on the assistance they receive at the outset of their career.[a] [b] The object to be kept in view in training an Assistant is to fit him for useful service hereafter, rather than to obtain immediate assistance from him. But an Assistant may indirectly be of material help to the Collector in many ways, for instance, in the inspection of localities regarding which disputes have arisen.[b]

[a] Para. 6 of G.O. in B.P., No. 1444, 8-3-64. [b] Para. 10 of B.P., No. 1444, 8-3-64.

3. *When placed in independent charge.*—As a rule, an Assistant Collector will not be entrusted with the charge of a taluk until he has passed the first or lower standard of examination, nor at any period with the charge of more than two taluks. The degree of power to be delegated to an Assistant rests entirely with the Collector.

B.P., 5-1-24; M., Vol. I, p. 18.

4. *Dealings with subordinates and the public.*—[a] The Board would impress most strongly on all young officers the necessity of placing reasonable confidence in their subordinates.[a] [b] They should also remember, with reference to their own conduct, that, with the great bulk of the people, loyalty to Government must originate in respect for those servants of Government who are placed in immediate authority over them.[b]

[a] Para. 13 of B.P., No. 1444, 8-3-64. [b] Para. 17 of B.P., No. 1444, 8-3-64.

5. *Half-yearly progress report.*—[a] A half-yearly report on the work and progress of each unpassed Assistant should be forwarded by Collectors to the Board.[a] [c] The report should be drafted and signed by the Collector himself,[c] and [b] should embody a distinct personal opinion as to what progress is being made by the Assistant,[b] [d] and as to his conduct and character.[d]

[a] Para. 4 of G.O. in B.P., No. 1444, 8-3-64. [b] B.P., No. 317, 20-8-96.
[c] B.Ps., No. 3990, Mis., 29-8-96; No. 84, 16-3-97. [d] B.P., No. 84, 16-3-97.

119. Deputy Collectors—*Postings and transfers.*— [a] Collectors are competent to transfer Deputy Collectors on general duty from one division to another within their districts, but neither the head-quarter residence nor the range of jurisdiction of a Deputy Collector on general duty may be altered without special sanction from Government. A Collector transferring a Deputy Collector from any division should report the fact to the Accountant-General for entry in the Civil List. A Deputy Collector in charge of the Treasury should not be put in charge of a division or *vice versâ* without the previous sanction of Government.[a] [b]All representations from Deputy Collectors that the work on which they are employed is uncongenial, or that the place at which they are stationed is disagreeable to them, and consequent requests for transfers, will be viewed with displeasure by Government, as evincing a want of that spirit of contented subordination which is required from all public officers.[b]

[a] B.P., No. 164, 14-3-91; G.O., No. 921, 17-11-90. [b] Govt. Cir. Memo., No. 86, 11-6-89.

2. *Styles of address.*—It is essential that Deputy Collectors should be treated in official matters with the same consideration and respect as is held to be due to covenanted Assistants. Those of European extraction will be addressed in the superscription of English correspondence, with the affix of 'Esquire.' The corresponding styles to be employed in addressing native officials are given in the notification reprinted as appendix I.

Para. 11 of Circular No. 1689, 10-5-59; B.Ps., No. 1665, 17-3-64; No. 892, 17-12-89.

3. *Compulsory vernacular test.*—[a]Acting and sub. *pro tem.* Deputy Collectors will not be confirmed unless they qualify by the Compulsory Vernacular test prescribed for them in two languages. This test should be passed within a year from the date of the half-yearly examination next succeeding their first appointment as sub. *pro tem.* Deputy Collector, an additional year being allowed to those who have to pass the *full* test in two languages. The penalty for failure to pass the test within the prescribed period will be removal from the appointment, unless the period is in the case of individual officers extended by a special order of Government. Acting and sub. *pro tem.* Deputy Collectors will be

permitted to appear for the examination as often as it is held, so as to afford them ample opportunities of qualifying before their turn for confirmation arrives.[a] [b] This last rule applies also to officers who are lent to foreign service with retention of lien in the list of Acting Deputy Collectors for the purpose of seniority and confirmation.[b]

[a] B.Ps., No. 610, 20-10-93; No. 436, 13-10-94; G.O., No. 5, Pub., 3-1-99.
[b] G.O., No. 967, Mis., 18-2-97.

4. *Officiating appointment in a higher grade.*—As the salaries of Deputy Collectors are governed by article 155 of the Civil Service Regulations, no Deputy Collector may be appointed to officiate in a higher grade of his own class.

B.Ps., No. 140, 14-4-96; No. 297, 4-8-96.

5. *Employmet of relatives.*—When Deputy Collectors have relatives in the service of Government, they are prohibited from employing them in their office establishments.

B.P., No. 5090, 19-9-61.

120. Probationary Deputy Collectors—*Examination and training.*—The rules for the training of Probationary Deputy Collectors, appointed whether after competitive examination or by selection, are given in paragraphs 2 and 3 below. The examinations prescribed in their case are contained in appendix II.

2. *In what matters to be trained.*—[a] Probationary Deputy Collectors should receive training in survey and estimating and plan-drawing.[a] [b] They should also be trained in treasury work, as inconvenience frequently results from Deputy Collectors not being qualified for treasury duty.[b]

[a] B.Ps., No. 356, 1-10-95; No. 45, 4-2-97. [b] G.O., No. 51, 1-2-96.

Note.—(1) A Probationary Deputy Collector should have been of at least six months' standing before he can be employed on treasury work.

B.P., No. 123, 30-3-96.

(2) A Deputy Collector who has not had to undergo a period of probation should nevertheless be trained at an early opportunity in treasury work.

G.O., No. 51, 1-2-96.

3. *Training for independent charge.*—Until Probationary Deputy Collectors are found qualified for an independent charge, they should be employed under the Collector's guidance, or under that of an experienced covenanted subordinate. While thus learning their duties, they may be employed in examining complaints brought forward by petitioners, in taking evidence and preparing decisions in summary suits, or in questions about lapsed inams, or in charges preferred against subordinate servants. A portion of their time may also be employed, when necessary, in examining and classifying records.

Para. 13 of Circular No. 1689, 10-5-59.

Note.—(1) Whether a Probationary Deputy Collector has the necessary qualifications for the separate charge of a taluk is a question which will be left to the Collector's decision.

Para. 12 of Circular No. 1689, 10-5-59.

(2) A specimen of instructions to Probationary Deputy Collectors, when placed in charge of a village, is given in appendix III.

B.P., No. 835, 26-9-88.

4. *Half-yearly report.*—A half-yearly report, similar to that on the work and progress of unpassed Assistants, should be submitted in the case of Probationary Deputy Collectors also.

B.Ps., No. 257, 23-7-95; No. 317, 20-8-96.

Note.—(1) For a specimen of a half-yearly report which has been approved of by Government, see appendix IV.

B.P., No. 630, 16-7-88.

(2) Collectors should submit to the Board, before the 15th January in each year, a confidential report on all persons who are either acting or have acted as Deputy Collectors.

Govt. Memo., No. 168, 16-12-91.

5. *Conferment of powers.*—On a Deputy Collector's assuming charge of a division, the Collector will be careful to assign to him, by a formal notice in the District Gazette, powers equal to those of a covenanted Assistant Collector in charge of a division. Such officers have, when once placed in independent Revenue charge, the powers described in section 3, Regulation VII of 1828.

B.P., No. 6493, 30-8-69.

6. *Order of promotion.*—Probationary Deputy Collectors appointed by competition, as well as those selected from the subordinate grades of Revenue officials, will take rank for promotion in the order of the dates of their confirmation.

B.Ps., No. 96, 10-3-96; No. 263, 20-7-96.

121. Treasury Deputy Collectors.—[a] The Treasury Deputy Collector will have charge of the treasury, the account department, stamps, postage labels, yeomiahs and pensions, the press and other miscellaneous details. It will be the duty of this officer to prepare the ordinary monthly and periodical statements and returns [c] except the D., C. and B., which will be prepared in the Sheristadar's department of the Collector's office.[c] He will also conduct the routine correspondence connected with the accounts, both when the Collector is at headquarters and in his absence. It will be optional with the Collector, when present at the huzur, to countersign all these statements, and the Treasury officer is always held to be subject to the Collector's control in the discharge of his duties. It is also to be clearly understood that the authority entrusted to him of forwarding statements and returns in his own name, and conducting the correspondence of the account department, extends only to ordinary and routine matters, on which point the Collector will furnish him with detailed general instructions. The Treasury officer should be authorized to send orders to Tahsildars about the correction or the punctual transmission of their accounts, and should bring to the Collector's notice instances of carelessness, inattention to instructions, or undue delay on their part.[a] [b] The Treasury Deputy Collector being in the position of a personal assistant to the Collector, does not acquire any independent power over the huzur establishment.[b]

[a] Para. 4 of Circular No. 1689, 10-5-59. [b] B.P., No. 1441, 8-3-64.
[c] B.P., No. 543, 19-9-93.
See also paragraph 2 of S.O., No. 181 *infra*.

122. Special Deputy Collectors.—Deputy Collectors specially appointed to acquire lands for railways under construction are, by virtue of their appointment, Public Works disbursers as regards the

obtaining of funds and the making of, and accounting for, disbursements. In other respects they should be considered to be under the general orders of the Collector. To avoid delay, however, they may be permitted to correspond direct with the railway authorities regarding land plans, &c., and to send the necessary draft notifications to Government direct. The Collector's annual statements of progress in the settlement and payment of land compensation should include the transactions connected with the railway within the limits of his district; and he should see that the subordinate Revenue officers render every assistance to the special officers in effecting speedy acquisition of lands.

These remarks apply also to Special Deputy Collectors appointed for other purposes.

B.P., No. 391, 25–10–95. See also paragraph 6 of S.O., No. 90.

123. Leave taken by Gazetted officers—*Sanctioning authority.*—Applications from Deputy Collectors and Covenanted Civilians for leave (other than privilege leave for one month which does not involve the appointment of a substitute) should be forwarded by the Collector to [a] Government through the Accountant-General.[a] Applications from these officers for privilege leave for one month should be submitted for the Board's sanction when no substitute is required.

B.P., No. 904, 3–4–76.
[a] G.O., No. 282, 18–5–98.

2. *Address while on leave.*—Collectors and other gazetted officers subordinate to the Board, who are about to proceed on leave of any description exceeding one month, shall, immediately before they quit their stations, report to the Board, by post card or otherwise, their addresses while on leave. [a] When a Deputy Collector, whether permanent or sub. *pro tem.*, proceeds on leave, or while on leave, changes his place of residence, his address should invariably be communicated to the Secretary to Government, Revenue Department.[a]

B.P., No. 450, 18–5–88. [a] G.O., No. 665, 8–11–98.

3. *Casual leave.*—Collectors taking casual leave should report the fact to the Board; but they may grant such leave to their gazetted subordinates without reporting it to higher authorities.

B.Ps., No. 1091, 21–4–82; No. 232, 26–6–96.

Note.—(1) Collectors should arrange to have a member of the Indian Civil Service or a Statutory Civilian at the head-quarter station, whenever they may be themselves absent from their districts. Where such an arrangement is not feasible, Collectors should not leave their districts without the special permission of Government.

G.O., No. 627, Pub., 13–6–96.

(2) When the Collector is absent from his head-quarter station *within the district*, he should place a Deputy Collector and Magistrate with first-class powers at the head-quarter station.

G.O., No. 627, Pub., 13–6–96.

(3) For the period of casual leave allowable in the year, see paragraph 5 of Standing Order No. 131 *infra*.

(4) Officers on casual leave may draw fixed monthly travelling allowance or conveyance allowance, but under no circumstances whatever should travelling allowance of any other kind be admitted during casual leave.

B.P., No. 39, 30–1–96.

124. Touring of Collectors and Divisional Officers—*Minimum periods.*—The minimum time required to be spent on tour by Collectors

and other gazetted officers in each half of the calendar year, *i.e.*, from 1st January to 30th June, and from 1st July to 31st December, is as follows:—

By the Collector	2 months.
By other Gazetted officers except the Treasury Deputy Collector	2½ ,,

B.P., No. 150, 29-3-93.

Note.—(1) Time spent on leave or in joining an appointment will be allowed for in calculating the number of days to be spent in camp.

B.P., No. 150, 29-3-93.

(2) The Board will be prepared in special cases to take into consideration, as a set-off against any deficiency in the second half of the year, time spent in camp in excess of the minimum during the first half, but this cannot be claimed as a matter of right.

B.P., No. 150, 29-3-93.

2. *Tour returns.*—On the 15th January and the 15th July of every year, Collectors will despatch to the Board, in the form given in appendix V, a return showing the tours made by themselves and their Assistants and Deputies during the half-years ending 31st December and 30th June preceding. The following instructions have been laid down in regard to the preparation of these returns:—

(i) The period during which each officer held charge of his office should invariably be given in the return, whether the officer was in charge for a portion of the half-year only or during the whole period.

(ii) The amount of travelling done by each of several officers who may successively have held a particular appointment during the half-year, whether such officers are in the district or not at the time of submission of the return, should be shown in order, with a total for each officer and a grand total for all of them. The previous touring of officers in other districts, for any portion of the half-year, should not be exhibited, as it will be shown in the returns for those districts.

(iii) Halts at sanitaria or other *favourite localities* and, in the case of Assistant and Deputy Collectors located at out-stations, halts at the *head-quarter station* should be shown in a foot-note, and the time so spent should not be taken credit for as having been spent on tour, except where an officer, for any special reason urged by him, is allowed by the Board to reckon such a halt as part of his tour.

(iv) Time occupied in travelling, under the Collector's order or otherwise on duty, to and from the head-quarter station may be included in the total number of days spent in touring.

(v) An officer can only be said to be on tour when he is actually located away from head-quarters. Consequently periods in which the officer's centre is his head-quarters should not be included in the tour statement, on the ground that outlying villages were visited.

3. *Touring of Assistants.*—Assistant Collectors, not in charge of divisions, have to tour as much as other officers, and the only case (which should be a rare one) in which they can be exempt from the operation of the rules is when they are certified to have been detained at head-quarters by Collectors on public grounds. Collectors will be held responsible for assigning to these officers duties outside head-quarters sufficient to ensure *bonâ fide* touring.

B.Ps., No. 150, 29-3-93; No. 401, 24-9-94.

4. *Supplies on tour.*—The rules prescribed by Government for the guidance of Collectors and other district officers in the matter of supply of provisions to them during their tours will be found in Standing Order No. 113 *supra.*

B.P., No. 744, 14-11-87.

125. Maintenance of Tents and Horses—*Scale of tents.*—The scale of tents to be maintained by officers of various grades in the Land Revenue Department, is shown in the appendix to G.O., No. 388, dated 23rd June 1896, an extract from which is re-printed for convenience of reference as appendix VI. Officers in receipt of tentage are expected to provide tent accommodation for their establishments when on circuit, and it is the duty of Collectors to report to the Board cases of failure to procure or keep up the prescribed equipment of tents.

G.O., No. 338, 16-2-65; B.P., No. 814, 20-9-88.

Note.—(1) Officers of all grades in South Canara, Malabar and the Nílgiris, and the officers in charge of the hill tracts in Ganjám, Vizagapatam and Gódávari, may provide themselves with the same equipment of tents as Assistant Collectors, except that a hill tent may be substituted for a tent 12 or 14 feet square.

G.O., No. 388, Finl., 23-6-96.

(2) The maintenance of tents by Deputy Collectors in Malabar is optional, but tentage should be allowed only to those officers who maintain the prescribed equipment of tents.

B.P., No. 451, 4-8-93.

(3) A Treasury Deputy Collector posted to General Duty with the prospect of reverting at an early date, is not required to keep tents: but Collectors should see that this exemption is not taken undue advantage of.

B.P., No. 1161, 28-3-84.

(4) For *rates of fixed tentage*, see Civil Service Regulations, Appendix 23. For rules regarding *tentage of members of the Indian Civil Service*, see Civil Service Manual, paragraphs 81-86.

2. *Tentage during leave.*—An officer absent on privilege leave, or otherwise temporarily absent from his appointment, is entitled during such absence to draw tentage for three months but not more. When an officer is deputed to do duty that does not require the upkeep of tents, he may continue to draw his former tentage for a period not exceeding three months, unless it is known from the first that the period of his deputation will exceed three months, in which case he cannot draw tentage at all.

B.Ps., No. 1612, 3-6-85; No. 442, 29-7-91; No. 83, 16-3-97.

3. *Conveyance of tents and horses.*—[a] In cases falling under article 1093 of the Civil Service Regulations, the Board of Revenue has been authorized to sanction, in the case of all Revenue officers under its orders, the actual cost of the carriage of horses or camp equipment or both, by steamer or railway, in addition to their authorized travelling allowance.[a] [b] The attention of all touring officers is drawn, however, to the resolutions of the Government of India, printed as appendices VII-A and VII-B regarding the application of article 1093, Civil Service Regulations, and the meaning of the expression 'interests of the public service' occurring therein; and no case should be submitted

for sanction under that article, unless it satisfies the conditions laid down in the above resolutions.[b]

[a] B.P., No. 2581, 25-10-82. [b] B.Ps., No. 187, 28-5-96; No. 43, 3-2-97.

Note.—(1) The sanctions accorded by the Board under this Standing Order are subject to confirmation by Government.

B.P., No. 187, 8-8-99.

(2) Save in exceptional circumstances, claims under article 1093 of the Civil Service Regulations will not be admitted in the following cases:—

(*a*) Where the horses were taken by rail or steamer in order to save their owner from the necessity of hiring a conveyance to take him to his office.

(*b*) Where an officer sends forward his horses by rail in order to avoid the expense of hiring the means of conveyance on a journey for which he draws travelling allowance.

(*c*) Where an officer conveys to his station horses or camp equipment purchased from a place at a distance.

(*d*) Where, except in special emergencies, an officer sends his horses by *rail* on a journey of less than 30 miles to or from head-quarters.

(*e*) Where camp equipment is sent by rail under circumstances set forth in clause (*d*) unless a saving to Government in the cost of the journey is thereby effected.

B.P., No. 187, 8-8-99.

(3) The maximum weight of tents and the number of horses for the carriage o which allowances will be sanctioned, under article 1093 of the Civil Service Regulations, to the several grades of officers in the Land Revenue Department are shown below:—

	Weight of tent equipment in maunds of 82$\frac{2}{7}$ lb. each. MDS.	Number of horses.
Collectors except the Collector of Madras ...	65	4
Sub-Collectors	55	4
Head Assistant Collectors	45	3
Assistant Collectors	35	3
Deputy Collectors	35	3

B.Ps., No. 451, 16-2-83; No. 457, 1-8-91.

(4) For form of application under article 1093 of the Civil Service Regulations, see appendix VII-C.

4. *Officers required to keep horses.*—Every officer of the Land Revenue Department, of and above the rank of Tahsildar, who is required to spend a portion of the year in touring, is expected to keep and maintain one or more serviceable riding horses or ponies.

B.P., No. 254, 17-10-99.

Note.—Rules regarding the purchase of horses by members of the Indian Civil Service are given in the Civil Service Manual, paragraph 8.

PART II.—NON-GAZETTED OFFICERS.

SECTION (i).—GENERAL.

126. Authorities exercising control over Revenue Subordinates.—The authority competent to appoint, punish and dismiss each class of subordinate revenue officials is shown in the following tabular statement:—

Officers.	By whom appointed.	By whom dismissed.	By whom reduced.
1	2	3	4
a. Huzur Sheristadar.	Collector	Board ...	Board ... ...
b. Tahsildar ...	Appointment from the list sanctioned by the Board (*vide* paragraph 1 of Standing Order No. 138), to the office of Tahsildar, whether acting or permanent, is made by the Collector. In other cases the previous approval of the Board should be obtained for each appointment. The Collector can transfer * a Tahsildar from one taluk to another, whether the transfer involves increase or loss of pay.	Government.	Collector, when the reduction is from a higher to a lower grade involving loss of pay, but not degradation of rank. Government, in other cases on report by the Board.
c. Deputy Tahsildar and Sub-Magistrate.	Appointment from the list sanctioned by the Board (*vide* paragraph 1 of Standing Order No. 138), to the office of Deputy Tahsildar, whether permanent or acting, is made by the Collector. In other cases the previous approval of the Board should be obtained for each appointment. The Collector can transfer a Deputy Tahsildar from one charge to another, whether on equal, on greater, or on less pay.	Do.	Do.
d. Taluk Sheristadar.	Collector; applications for second-class magisterial powers should be submitted direct to Government. (*Vide* Note to paragraph 2 of Standing Order No. 140.)	Collector ...	Collector ...
e. Taluk Head Accountant.	Collector	Do. ...	Do. ...
f. Revenue Inspectors—			
(i) in the sub-division.	Sub-Collector	Sub-Collector.	Sub-Collector ...
(ii) in other divisions.	Collector. [The Divisional officer can fill up privilege leave vacancies in the grade of Revenue Inspectors by the appointment of suitable persons in the division who have passed in survey.]	Collector ...	Collector. (G.O., No. 454, 14-7-99.)
g. Clerks and inferior servants—			
(i) in the Collector's office.	Collector	Do. ...	Do. ...
(ii) in the sub-division.	Sub-Collector	Sub-Collector.	Sub-Collector ...

* Where it is intended to give permanent promotion to a Tahsildar without at the Board should be obtained.

B.Ps., No. 39, 10-2-99; No. 129, 17-5-99.

By whom suspended.	By whom fined.	By whom leave may be granted.
5	6	7
Collector	Collector	Collector.
Collector, up to six months.	Collector and Divisional officers other than Assistant Collectors or "Deputy Collectors in charge of Head-quarters divisions, if of less than two years' service and first appointed to the Revenue Department as a Deputy Collector."	Do.
Do.	Do. do.	Do
Collector	Do. do. B.P., No 399, 13-2-83.	Do.
Do.	Do. do. B.P., No. 399, 13-2-83.	Do.
Sub-Collector ...	Sub-Collector	Sub-Collector.
Collector. (G.O., No. 454, 14-7-99.)	Divisional officers other than Assistant Collectors or "Deputy Collectors in charge of Head-quarters divisions, if of less than two years' service and first appointed to the Revenue Department as a Deputy Collector."	Collector. (Privilege leave may be granted by Divisional officers.)
Collector	Collector	Collector.
Sub-Collector ...	Sub-Collector	Sub-Collector.

same time transferring him to a taluk of a higher grade, the previous sanction of the

Officers.	By whom appointed.	By whom dismissed.	By whom reduced.
1	2	3	4
g. Clerks and inferior servants—*cont*. (iii) in other divisions— (1) Clerks drawing over Rs. [c] 30.[c]	Collector. [Divisional officers may appoint substitutes for clerks to whom they have granted privilege leave. B.P., No. 312, 23-12-99.]	Collector ...	Collector. (G.O., No. 454, 14-7-99.)
(2) Clerks on Rs. [c] 30 [c] and under and inferior servants other than those mentioned below.	Divisional officers subject to the Collector's veto. [a]Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates may appoint substitutes, where necessary, for [b] attenders, muchis and [b] peons to whom they have granted leave. A quarterly statement of the appointments so made should be sent to the Divisional officer for information.	Divisional officers.	Divisional officers.
(3) Mashalchis and sweepers including scavengers or totis in Taluk offices.	Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates, subject in the case of the two latter to report to the Divisional officer.	*Vide* Col. 2.	*Vide* Col. 2.

[a] B.P., No. 351, 20-12-98. [b] B.P., No. 253, 17-10-99. [c] B.P., No. 312, 23-12-99.

By whom suspended.	By whom fined.	By whom leave may be granted.
5	6	7
Divisional officers other than Assistant Collectors or "Deputy Collectors in charge of Headquarters divisions, if of less than two years' service and first appointed to the Revenue Department as a Deputy Collector."	Divisional officers other than Assistant Collectors or "Deputy Collectors in charge of Headquarters divisions, if of less than two years' service and first appointed to the Revenue Department as a Deputy Collector." B.P., No. 588, 12-10-93; G.O., No. 454, 14-7-99.	Collector. Divisional officers may grant privilege leave to clerks in their own offices, other than their Head Clerks. B.P., No. 312, 23-12-99.
Divisional officers. [a]Tahsildars and Deputy Tahsildars may suspend their [b]attenders, muchis and [b] peons for not more than one month pending report to the Divisional officer.[a]	Divisional officers. Tahsildars and Deputy Tahsildars may fine their clerks within a limit of Re. 1.	The officer with whom the power of appointment rests. Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates may, however, grant leave to their [b]attenders, muchis and [b] peons for periods not exceeding [a] three months [a] at a time. A [a] quarterly [a] statement of the leave so granted should be sent to the Divisional officer for information.
Vide Col. 2.	*Vide* Col. 2.	[a] Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates. [a]

[a] B.P., No. 351, 20-12-98. [b] B.P., No. 253, 17-10-99.

127. Qualifications for appointment—*General educational qualifications.*—The general educational qualifications required from candidates for entertainment in the Public Service are stated in the Public Service Notification published annually in the *Fort St. George Gazette.* Briefly they are, (*a*) that no person will be eligible for appointment to any *inferior* posts specified in column I of Schedule A appended to the notification, unless he has passed the Primary Examination or some other examination accepted by Government as equivalent thereto, and (*b*) that no person will be eligible for appointment to a *superior* post carrying a pay of Rs. 15 *per mensem* and upwards, unless he has passed the Madras Upper Secondary Examination, or the Matriculation Examination of the Madras University with the Hand-writing Test, or some other examination accepted by Government as equivalent thereto. Persons not being natives of India, who have passed no public examination, must satisfy Government that they have attained a degree of education corresponding at least to the standard of the Upper Secondary or the Matriculation Examination.

2. *Power to exempt from Examination Rules.*—Government has delegated to the officers mentioned below the power of sanctioning * exemptions from *General* Educational tests in respect of the appointments specified in each case :—

(i) *To the Board.*—Acting appointments in a Collectorate, for any length of time, when the acting allowance available is not more than Rs. 15 per mensem.

(ii) *To Collectors in certain districts.*—Acting appointments lasting for not more than six months, in the districts of Ganjám, Vizagapatam, Cuddapah, Kurnool, Bellary, Anantapur and the Nilgiris, when the acting allowance available is not more than Rs. 15 per mensem.

(iii) *To Collectors and Divisional Officers in the Agency Tracts.*—All appointments in the Agency Tracts of Ganjám, Vizagapatam and Gódávari.

(iv) *To Collectors and Divisional Officers in all districts.*—Acting appointments lasting for not more than three months, provided that the acting allowance available does not exceed Rs. 15 per mensem.

B.P., No. 232, 26–6–96 ; G.O., No. 282, 18–5–98 ; B.P., No. 191, 21–7–98.

Note.—(1) The expression "acting allowance" used in this order includes the pay, if any, of the acting incumbent, as well as acting allowances properly so called.

G.Os., No. 184, Educational, 31–3–96 ; No. 434, Educational, 17–7–96.

(2) Applications for the Board's sanction should be in the form printed as appendix VIII.

B.P., No. 475, 19–8–93.

(3) The Collector or Divisional officer should append to every appointment of an unpassed candidate made or proposed by him a certificate that *bonâ fide* endeavours have been made without success to obtain a passed candidate.

G.O., No. 282, 18–5–98.

(4) Collectors should submit half-yearly to the Board a statement in the form given in appendix IX, showing the names, age, educational qualifications, &c., of the unpassed candidates employed in their districts in temporary vacancies.

G.O., No. 282, 18–5–98.

(5) These rules do not apply to exemptions from the Special Tests, as to which see Standing Order No. 129.

B.Ps., No. 191, 2–6–96 ; No. 232, 26–6–96.

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* Applications for permanent exemption in cases in which the power to grant it has not been delegated (*vide* clause (iii) of this paragraph) should be forwarded by Collectors direct to Government—*vide* Chapter XV, Standing Order No. 163, paragraph 11, clause (iii).

3. *Lepers.*—Lepers should not be entertained, or retained in the public service, in a post which is likely to bring them in daily contact with the public.

G.Os., No. 715, Pension, 23–9–72; No. 993, Judicial, 19–5–81.

4. *Twenty-five Years' Rule.*—A candidate when first entertained in permanent service should not be more than 25 years of age. This rule applies also to inferior servants. Special cases in which it may be desirable to exempt any person from the twenty-five years' rule, should be submitted to the Board for sanction.

B.Ps., No. 985, 30–11–88; No. 70, 3–2–91.

5. *Entry of age in the Service Register.*—The age to be entered in the service register of a public servant is always that which the head of the office has ascertained on the best evidence available. As the estimate of age given by a Medical officer may occasionally clash with the evidence furnished by the candidate himself, it is well to remember that a Medical officer estimates the age according to appearances and physical conformation only. Consequently, his opinion is not a final authority, unless other means of ascertaining age are not forthcoming. Should there be material difference between the estimate of age furnished by a Medical officer and the age ascertained on other evidence, the orders of the Board should be sought.

B.P., No. 987, Mis., 26–2–96.

Note.—In the case of an officer whose year of birth is known but not the exact date, the 1st July should be treated as the date of birth.

B.P., No. 439, 23–11–96.

6. *Certificate of vaccination.*—All candidates for employment in the service of Government are required to produce certificates of re-vaccination after the completion of their tenth year, or, in case they have not been vaccinated in early childhood, of vaccination after reaching the age of ten years. In the event of their having had small-pox, before or during the tenth year, they must produce a certificate showing that they have been vaccinated or re-vaccinated, as the case may be, after completing the age of ten years. This certificate will not be required from persons who bear marks of small-pox and who produce a declaration signed by two respectable householders that to their personal knowledge the individual was attacked with small-pox after he had completed his tenth year.

B.P., No. 395, 15–9–94.

Note.—(1) Certificates of vaccination should be obtained from candidates on *first appointment*, whether *permanent* or *temporary*, and whether in *superior* or in *inferior service*, except in the case of sweepers and similar menial servants, and military pensioners, European and Native.

B.Ps., No. 395, 15–9–94; No. 521, 29–11–94.

(2) Vaccination certificates required by candidates for the public service should be granted only on the requisition of the head of the office or department in which they seek employment.

B.P., No. 395, 15–9–94.

(3) Certificates of vaccination granted by Assistant Surgeons, Apothecaries, Hospital Assistants and Deputy Inspectors of Vaccination may be accepted.

B.P., No. 395, 15–9–94.

128. Principles to be observed in making appointments— *All classes eligible.*—Government does not regard any caste or creed as a ground of civil disability. All classes and castes are, therefore, alike eligible to hold offices under Government, provided they have the necessary educational and other qualifications.

B.P., 23-4-46; M., Vol. I, p. 401.

2. *Distribution of appointments among the several castes.*—Collectors should be careful to see that the subordinate appointments in their districts are not monopolized by the members of a few influential families. Endeavour should always be made to divide the principal appointments in each district among the several castes. A proportion of the Tahsildars in each district should belong to castes other than the Brahman, and it should be a standing rule that the two chief revenue servants in the Collector's office should be of different castes.

B.P., 9-3-54; M., Vol. II, p. 5 of 1854; B.P., 5-3-55; M., Vol. II, pp. 19–21 of 1855.

3. *Recruitment from outside the district.*—If the general standard of education is low in any district, an early opportunity should be taken to secure the services of more highly trained men from outside. But in so doing, Collectors must be careful to respect the claims to promotion of men who have served for a long time in the district, and who, by steady work, have qualified themselves for higher appointments. Officers of established experience and character should, on no account, be superseded for promotion in the ordinary course by juniors, merely on the score of greater ability or higher literary attainments. In this connection the principles laid down in paragraph 8, clause (i) below should be borne in mind.

B.P., No. 576, 5-10-93.

4. *Appointment of Europeans.*—The sanction of the Government of India should be obtained for the appointment of Europeans, who are not Statutory Natives of India, to offices carrying a salary of Rs. 200 a month and upwards.

G.O., No. 476, Educational, 7-7-93.

Note.—The rule does not apply to appointments on a progressive salary, which may rise to a maximum of Rs. 200 a month.

B.P., No. 239, 13-7-95.

5. *Entertainment of Military Pensioners.*—Whenever a vacancy occurs in *menial* establishments, the question whether a military pensioner *cannot* be employed should invariably receive consideration before the post is otherwise filled up.

B.P., No. 258, 13-7-96.

6. *Employment of Volunteers.*—The employment of volunteers, *i.e.*, unpaid probationers, in any office in the Presidency is strictly forbidden.

B.Ps., No. 3135, 8-9-84; No. 276, 22-7-96.

7. *Substitutes for retiring Public Servants*—(i) *Permanent arrangements.*—Permanent arrangements should be made in an office to replace an officer retiring on pension. In the rare event of a retired officer being restored instead of being granted pension, the arrangements made to replace him may be cancelled, and the sanction of Government obtained to the excess charge on the State.

B.Ps., No. 855, 5-12-89; No. 1266, Mis., 25-2-90.

(ii) *Acting appointments.*—An acting appointment should be made with as much care as a permanent one, because an acting man in possession will deem himself to have the first claim when a permanent vacancy occurs.

B.P., No. 576, 5-10-93; G.O., No. 454, 14-7-99.

8. *Promotion of Government servants*—(i) *Service to be taken into consideration.*—[a] Subject to considerations of honesty and efficiency, men who have devoted their past lives to the Public Service have a moral claim to advancement to higher appointments. Such claims should always receive full consideration;[a] [b] but no official should, simply on the ground of seniority in service, be promoted to a post, the duties of which he is not competent to discharge. Likewise, under no circumstances should an arrangement be made under which the higher-paid officials do the less important work of an office, while the more important duties devolve on officials in receipt of lower pay.[b]

[a] G.O., No. 1672, 18-10-73. [b] B.P., No. 860, 14-3-85.

(ii) *Vacancies in Huzur and Divisional Offices.*—Vacancies in headquarters and divisional offices should, as a rule, be filled by the selection of taluk clerks of approved conduct and efficiency. This will very materially increase the working power of controlling offices, because of the practical experience which such clerks will bring to the discharge of their duties. Moreover, passed men will not be slow to take up appointments in taluks, if sufficient inducement in the shape of prospects of a regular flow of promotion is offered to them. One of the great causes of the inefficiency of these establishments is that service in the taluk ordinarily leads to nothing better.

B.P., No. 41, 31-1-96.

9. *Transfers from one department to another*—(i) *Consent of departmental superior necessary.*—In the absence of an express contract to the contrary, there is nothing to prevent an officer on one establishment seeking employment on another. But it is incumbent upon every officer employed under Government, whether on leave or not, before accepting employment in another department, either to *resign* his previous appointment or to obtain the *consent* of his departmental superior to his accepting such employment. If such consent is not obtained either previously or, when this is not practicable, at the earliest opportunity, the officer renders himself liable to be discharged from his previous appointment, and thus to lose the benefit of his previous service for pension.

B.P., No. 228, 12-3-88.

(ii) *When appointment to be conditional.*—No head of an office should employ either temporarily or permanently an officer belonging to another establishment without the previous consent of the head of the latter establishment. In cases in which, for reasons which may appear satisfactory to the new employer, such consent cannot be obtained before the officer joins his new appointment, his employment must be made conditional on consent being obtained as soon as possible.

B.P., No. 228, 12-3-88.

10. *Notification of appointments in the District Gazette.*—Appointments made by Collectors and Divisional officers should always appear in the first issue of the District Gazette after they are made.

B.P., No. 3964, 30-8-60.

11. *List of public servants thrown out of employment*—(i) *Preference to be given to such officers in filling up vacancies.*—A list of public servants thrown out of employment through no fault of their own should be published from time to time in the Gazette. Preference should be given to such men in filling up vacancies, provided that such a course is compatible with the due claims of other persons.

B.P., No. 106, 22-1-74; G.O., No. 828, 1-6-80.

(ii) *Particulars to be recorded regarding such officers.*—When the services of Revenue subordinates are dispensed with in consequence of the abolition of their appointments, the head of the office should record at the time the following particulars and communicate them *forthwith* to the Treasury Deputy Collector in cases where the individuals concerned are candidates for re-employment :—

1. Name of person.
2. Age.
3. Service.
4. Last employment.
5. Examinations passed.
6. Address.

B.P., No. 105, 22-4-99; G.O., No. 411, 28-6-99.

129. Special Tests.—A list of the Special Tests prescribed for the various appointments in the Public Service is published annually in the *Fort St. George Gazette.* The tests indicated against each appointment in this list being only minimum qualifications, the possession of something more than the minimum should be insisted on whenever possible. In another list, which is published simultaneously in the *Fort St. George Gazette*, the various appointments in the Public Service are grouped according to the Special Tests applicable to each. Extracts from both lists are given in paragraphs 3 and 4 *infra* for convenience of reference.

B.P., No. 576, 5-10-93.

2. *Board's power to exempt.*—The Board has power to exempt public servants under its control from any of the Special Tests required of them, on condition that they appear for the Test at the next opportunity. Such sanctions lapse on the publication of the results of the Special Tests in respect of which they are given. Should a second exemption or one for a longer period be required, the sanction of Government which should be sought through the Board is necessary. Applications for permanent exemption from any Special Test should be forwarded by Collectors direct to Government.

B.P., No. 191, 2-6-96.

3. *Classification of Special Tests according to the appointments for which they are prescribed.*—

Office.	Special Tests.
(1) Huzur Sheristadar ..	Revenue Test (Lower Grade). Account Test (do.). Translation Test (do.).
(2) English and Vernacular Head Clerks in Collectors' offices.	Do. (do.).
(3) Record-keepers and Translators in Collectors' offices.	Translation Test (Lower Grade).
(4) Head Accountants in Collectors' offices.	Account Test (Higher Grade).
(5) The Second Accountant on Rs. 50 in the Nilgiri Collector's office.	Do. (do.)

Office.	Special Tests.
(6) Head Clerks in Sub., Head Assistant and General Charge Deputy Collectors' offices.	Same as for Huzur Sheristadar.
(7) Tahsildars and Deputy Tahsildars (including Stationary and Town Sub-Magistrates).	Same as for Huzur Sheristadar, with Criminal Judicial Test (Lower Grade) or the Pleaders' Test, Second Grade.
(8) Taluk Sheristadars and Taluk Head Accountants (except in Madras).	Same as for Huzur Sheristadar (and the Criminal Judicial Test, Lower Grade, when they are also Magistrates).
(9) Revenue Inspectors ..	Revenue Test (Lower Grade). Account Test (do.).

4. *Classification of appointments according to the Special Tests applicable to each.*—

Special Test.	Appointments.
(1) Précis-writing Test ..	Tahsildars, Deputy Tahsildars and all ministerial officers who are in receipt of salaries amounting to not less than Rs. 60 *per mensem.*

Note.—(1) Where an officer is in receipt of a commission in addition to his salary, such commission should be considered to form part of his salary.

B.P., No. 228, 23-6-96.

Special Test.	Appointments.
(2) Translation Test, Lower Grade.	(*a*) Sheristadar (*b*) English Head Clerk (*c*) Vernacular Head Clerk (*d*) Translator (*e*) Record-keeper } in Collectors' offices. (*f*) Head Clerk in the offices of Sub-Collector, Head Assistant Collector and General Charge Deputy Collector. (*g*) Tahsildars and Deputy Tahsildars (including Stationary and Town Sub-Magistrates). (*h*) Taluk Sheristadars and Taluk Head Accountants (except in Madras).

Note.—(2) Candidates for mufassal appointments, for which the Translation Test, Lower Grade, is prescribed, must have passed the test in the vernacular, or one of the vernaculars, of the district in which they seek employment. Graduates who have taken a vernacular for their B.A. degree examination are exempted from passing this test, if the vernacular language in which they passed is the vernacular, or one of the vernaculars, of the district in which they desire to be employed.

(3) (i) By vernacular of the district is meant Telugu in Gódávari, Kistna, Nellore, Cuddapah and Kurnool; and Tamil in South Arcot, Trichinopoly, Tanjore, Madura and Tinnevelly.

(ii) Districts in which two vernaculars are recognized are—

(1) Ganjám and Vizagapatam—Telugu and Uriya.
(2) Bellary and Anantapur—Telugu and Canarese.
(3) Chingleput, North Arcot, Salem and Madras—Tamil and Telugu.
(4) Coimbatore—Tamil and Canarese.
(5) The Nílgiris—Tamil and Malayalam.

G.O., No. 939, Pub., 1-9-96.

Special Test.	Appointments.
(3) Account Test, Higher Grade.	(*a*) All persons subject to the Revenue Test, Higher Grade. (*b*) Head Accountants in Collectors' offices, and the Second Accountant on Rs. 50 in the Nílgiri Collector's office.
(4) Account Test, Lower Grade.	All persons subject to the Revenue Test, Lower Grade.
(5) Criminal Judicial Test, Lower Grade.	(*a*) Tahsildars. (*b*) Taluk Sheristadars (when also Magistrates). (*c*) Deputy Tahsildars (including Stationary and Town Sub-Magistrates).

Note.—(4) Graduates in Law and candidates who have passed the First or Second Grade Pleaders' Test will not be required to pass the Criminal Judicial Test, Lower Grade.

(6) Revenue Test, Lower Grade.	(*a*) Huzur Sheristadar. (*b*) English and Vernacular Head Clerks in Collectors' offices. (*c*) Tahsildars. (*d*) Deputy Tahsildars (including Stationary and Town Sub-Magistrates). (*e*) Taluk Sheristadars and Taluk Head Accountants (except in Madras). (*f*) Head Clerks in Sub., Head Assistant and General Charge Deputy Collectors' offices. (*g*) Revenue Inspectors.

Note.—(5) Revenue Inspectors are required to pass in addition to Revenue (Lower) an Elementary test in Surveying conducted by the Survey Department.

G.O., No. 369, 25-3-85. See para. 3 (i) of S.O., No. 141 *infra*.

(6) The Agents in Ganjám, Vizagapatam and Gódávari, and the Collectors of Kurnool and South Canara may appoint persons who have not passed the Revenue Test to temporary vacancies in the grade of Revenue Inspectors.

See Note 3 to para. 3 (i) of S.O., No. 141 *infra*.

130. Security to be given by Public servants—*Amount of security*—(i) *Huzur Treasurers and First-class Huzur Shroffs.*—Cash security to the value of Rs 5,000 and Rs. 2,000, respectively, is required in the case of Huzur Treasurers and Huzur Shroffs of the first-class (*i.e.*, those drawing Rs. 50 *per mensem*).

(ii) *Huzur Treasurers in certain districts.*—In Bellary, South Canara and Gódávari, where there are branches of the Bank of Madras, the amount of security to be furnished by Huzur Treasurers is as follows :—

	RS.
Bellary	1,000
South Canara	3,000
Gódávari	1,000

B.P., No. 2849, 21-11-82; G.O., No. 3589, Mis., 7-9-96.

(iii) *Sea Customs Superintendents.*—Sea Customs Superintendents in charge of recognized sub-treasuries are also required to furnish security; the amount of which is determined with reference to the monthly

transactions in stamps and money for which they are held responsible. The scale is given below :—

When the monthly value of stamps and money transactions is	Amount of security.
	RS.
Below Rs. 1,000	100
Above Rs. 1,000 and below Rs. 5,000	500
Between Rs. 5,000 and Rs. 10,000	1,000
Between Rs. 10,000 and Rs. 20,000	2,000
Above Rs. 20,000	3,000

B.Ps., No. 2669, 23-9-75 ; No. 351, 19-6-93.

(iv) *Shroffs on Rs. 25 and less.*—Shroffs in receipt of a salary of Rs. 25 *per mensem* or less are required to furnish security as follows :—

	Amount of security.
	RS.
Shroffs drawing Rs. 25 *per mensem*	1,000
Do. ,, 20 *do.*	700
Do. less than Rs. 20 *per mensem* ..	500

Note.—(1) Deputy Tahsildars, (2) Stationary Sub-Magistrates, (3) Taluk Head Accountants, and (4) Sub-Inspectors of the Salt, Abkári and Customs Department, when appointed as Sea Customs Superintendents, need not furnish security.

B.Ps., No. 42, 4-2-93 ; No. 92, 1-3-93 ; G.O., No. 476, 19-6-97 ; B.P., No. 180, 1-8-99.

2. *Form of security*—(i) *Treasurers, First-class Huzur Shroffs and Sea Customs Superintendents.*—Except with the special sanction of Government, the only form of security to be taken from Treasurers, First-class Huzur Shroffs and Sea Customs Superintendents in charge of Sub-Treasuries shall consist of—

(*a*) Cash, or
(*b*) Government Promissory Notes, or
(*c*) Postal Savings' Bank deposits.

B.Ps., No. 295, 3-8-96 ; No. 401, 16-11-97.

(ii) *Shroffs on Rs. 25 and less.*—Shroffs drawing Rs. 25 *per mensem* or less may furnish security in any form that may be convenient to them (subject to note 3 *infra*). But in filling up vacancies in these classes, preference should be given, other qualifications being equal, to applicants who are able and willing to furnish security in one of the three forms mentioned in clause (i).

B.Ps., No. 2722, 23-4-70 ; No. 416, 7-2-84 ; No. 63, 13-2-96 ; No. 133, 25-5-99.

Note.—(1) Security bonds are exempt from stamp duty.

B.P., No. 3218, 22-11-79.

(2) When Postal Savings' Bank deposit books are taken as security, the deposit will be in the name of the depositor, but the Savings' Bank will hold a letter of agreement, in the prescribed form, signed by the depositor.

(3) Life policies and Policies of the Indian Guarantee and Suretyship Association should not be received as security from any public servants, shroffs included.

B.Ps., No. 426, 6-10-94 ; No. 302, 19-8-95.

3. *Time within which security must be furnished.*—The security must be furnished within one month after the date of appointment. No salary is to be passed to a public servant until the prescribed security, if any, has been furnished by him.

B.P., No. 6348, 28-9-64.

4. *Security from acting incumbents.*—When an officer who furnished security takes privilege leave for a short period, he should be required to stand surety for the officer appointed to act for him to the extent of his own security or for the difference between the security offered by the acting incumbent and that prescribed for the appointment. Security to the full amount should always be taken when the acting appointment is made for more than three months.

B.Ps., No. 640, 18-7-88 ; No. 365, 29-5-89.

Note.—A fresh security bond should be taken from an acting shroff, appointed on the responsibility of the permanent incumbent, the latter standing as surety for the acting shroff.

B.P., No. 343, 20-9-95.

5. *Bond when immovable property is security.*—Security in the shape of immovable property except in cases where it is allowed under clause (ii) of paragraph 2 *supra*, cannot be accepted without the special sanction of Government. The bond in this case should be attested by two witnesses, and registered under section 59 of the Transfer of Property Act (IV of 1882). In accepting the title-deeds of immovable property tendered as security, care should be taken to make such deeds available for the realization of the property if and when required, which can best be effected by entering in the bond, as well as in the endorsement referred to in section 58 of the Indian Registration Act, III of 1877, the names of all persons interested in the title-deed as parties to the transaction.

B.P., No. 1833, 4-4-65.

Note.—(1) Enfranchised inam land may be accepted as security under this rule.

(2) No fee need be paid by Government servants for registering the security bonds executed by them, or for obtaining non-encumbrance certificates. For the rule requiring securities to be registered, see chapter XIX *infra*, Standing Order No. 199.

G.O., No. 2044, 20-12-78 ; B.P., No. 311, 20-6-92.

6. *Bond in case of personal security.*—When personal security is given *under special sanction of Government*, the security should be for double the amount prescribed in paragraph 1.

B.P., No. 1495, 1-5-84.

7. *Release of securities.*—When an officer who has given security vacates his appointment, the security should be retained for at least six months longer. Where the security consists of the title-deeds of immovable property and the bond has been registered, a re-conveyance of the property, in the form given in appendix X, may be executed at the end of six months and registered in due course. The form is drawn up so as not to release the officer from liability on the original bond, on account of any misconduct or fraud during his tenure of office, which may be subsequently discovered.

B.P., No. 1841, 19-6-85.

131. Grant of leave to Non-Gazetted officers—*Collector's powers.*—Under article 915 of the Civil Service Regulations, the Collector can grant leave of every description to officers of the grade of Huzur Sheristadar, Tahsildar and Deputy Tahsildar.

G.O., No. 282, 18-5-98.

2. *Divisional officers' powers.*—See column 7 of the statement appended to Standing Order No. 126 *supra*.

3. *Powers of Tahsildars and Deputy Tahsildars, &c.*—Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates are empowered to grant leave, for a period not exceeding three months, to the [a] attenders, muchis and [a] peons of their offices. A quarterly statement of the leave so granted should be sent to the Divisional officer for information. Applications for leave for longer periods should be disposed of by the Divisional officer. Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates are also empowered to grant leave to the mashalchis and sweepers of their offices.

B.Ps., No. 39, 6–2–95; No. 114, 19–4–95; No. 187, 11–6–95; No. 351, 20–12–98; No. 253, 17–10–99.

[a] B.P., No. 312, 23–12–99.

4. *Rejoining before expiry of leave.*—(i) No Government servant of any grade, having once been granted leave for a particular period, can rejoin before it has expired, without the special permission of the officer granting it.

B.P., No. 686, 8–11–90.

(ii) Collectors have no authority, without the previous sanction of Government, to recall Deputy Collectors from the leave granted them by Government.

G.O., No. 766, 9–12–98.

5. *Casual leave.*—Casual leave affects only the internal discipline of an office and is not specially provided for in the Civil Service Regulations. Government has, however, ruled that casual leave on full pay for five working days at a time, or for ten working days in a calendar year, may be granted at the discretion of the head of an office to subordinates on his establishment. Such leave, though not reported to the audit office, should be entered in a book, and when privilege leave is applied for, the amount of casual leave previously granted to the applicant should be taken into consideration.

B.Ps., No. 477, 5–11–94; No. 73, 25–2–96; No. 385, 23–10–95. See also Standing Order No. 123.

Note.—(1) Gazetted holidays should be excluded from calculation when they immediately precede or succeed the five days' limit, but should be included when they occur in the middle of that limit. Sundays, however, may be excluded whether they occur at the beginning, in the middle or at the end of the five days' limit.

G.O., No. 57, Finl., 24–1–98; but see note 2.

(2) The Christmas and Easter vacations should not be added to casual leave.

G.O., No. 57, Finl., 24–1–98.

(3) Tahsildars have been empowered to grant to Revenue Inspectors the maximum amount of casual leave that could be granted under this order.

B.P., No. 351, 20–12–98.

(4) The Taluk Sheristadar or Head Accountant can grant, where necessary, a day's casual leave to Taluk Gumastas and peons, but a copy of every such order should be submitted to the Tahsildar for confirmation.

B.P., No. 351, 20–12–98.

(5) The period of absence of a subordinate directed by the Head of his office to absent himself from his duties in consequence of the prevalence of infectious disease in his house should be reckoned as casual leave, but should not be counted against casual leave that may be due.

B.P., No. 229, 1–9–98.

6. *Volunteers attending Camps-of-Exercise.*—Volunteers of the Indian Army, who are Government servants, may attend camps-of-exercise, with the permission of the heads of their departments or offices, and

they will be considered to be on casual leave during the period of their absence from duty, but such leave shall not count against the casual leave for which a Government servant is ordinarily eligible, [a] nor should any penalties be attached to the grant of it.[a]

B.P., No. 43, 9-2-95. [a] B.P., No. 181, 1-8-99.

7. *Examination leave.*—All reasonable applications on the part of subordinates, who are anxious to appear for a departmental examination, must be complied with, unless such compliance is distinctly inconsistent with the public interests. The question of permitting Government servants to appear for University examinations is left entirely to the discretion of heads of offices.

B.P., No. 53, 8-2-96.

8. *Leave without pay.*—The system of allowing officers long terms of so-called 'Leave without pay,' to enable them in fact to do duty in other departments and to see how they like the work, or to find out whether their new employers are satisfied with them, is contrary to good discipline. Leave is not to be given or sought on such pretences. Officers may be allowed to 'act' in posts carrying higher pay, retaining a lien on their substantive appointments. They may also be allowed to take up permanent appointments in other departments *on probation for not more than six months.* If at the end of this period they are not confirmed in their new posts, they will revert to their substantive appointments.

B.P., No. 4420, 18-10-71; G.O., No. 609, Finl., 3-8-97.

Note.—The six months' lien must not be extended without the special sanction of Government.

B.P. No. 246, 7-7-96; G.O., No. 609, Finl., 3-8-97.

132. Black Marks and Fines—*Defaulter book.*—The tendency to impose petty fines, which discourages public servants without effecting the required improvement in their conduct, has often been condemned by the Board. All the advantages of a fine, without any of its undesirable consequences, may, in many cases, be secured by maintaining 'a black mark book' or 'defaulter book.' The black mark system, which is in force in the Jail, Police and Separate Revenue Departments, is considered to be too inelastic for the Land Revenue Department, but the attention of Collectors is drawn to the rules prescribed by Mr. F. A. Nicholson for the Anantapur district, which are printed as appendix XI. The system consists in noting in a defaulter book the name of a subordinate, every time he is seriously to blame, each entry being deferred until the supposed culprit has had an opportunity of showing cause against the note being made. The entries are continued until, by their frequency or by the increasing gravity of the misconduct, an offender is proved to be deserving of more substantial punishment. This system is equally applicable to village officers and to the establishments in Taluk, Divisional and Huzur offices.

B.P., No. 285, 27-7-96.

2. *Limitation of fines.*—(i) A [b] Revenue servant should seldom be fined more than two or three rupees, and never more than ten, unless the Collector has obtained special sanction from the Board of Revenue.[b]

For obvious reasons, it is undesirable that officers in the position of Tahsildars or Deputy Tahsildars should be fined like their subordinates, and such punishment can only be justified by special reasons. [a] In regard to such officers, frequent personal inspection of the mode of doing business is more efficacious than petty punishments such as fines.[a] [c] Fines imposed on village officers should not be excessive or too numerous. An abstract statement of fines imposed on them should be submitted to the Board at the close of every half-year.[c]

[a] B.P., 23-12-56; M., Vol. II, p. 113 of 1856. [b] B.P., No. 856, 23-5-73.
[c] B. P., No. 489, 17-8-91; G.O., No. 282, 18-5-98.

(ii) Tahsildars, Deputy Tahsildars and Sea Customs Superintendents, drawing a salary of Rs. 70 and upwards, are empowered to impose fines upon their subordinates within a limit of one rupee. [a] Collectors and Divisional officers should, at the time of inspection, check carefully the list of fines levied under this order, and see that they are not too numerous or excessive.[a]

B.Ps., No. 73, 12-1-84; No. 3399, Mis., 19-6-94. [a] G.O., No. 449, 10-6-97.

3. *Appeals against fines.*—No appeal will be admitted from public servants below the rank of Deputy Tahsildar against orders inflicting petty fines or black marks. Only one appeal will be admitted from such servants in respect of fines other than petty ones.

G.O., No. 282, 18-5-98.

Note.—By "petty fines" are meant fines which, in the course of a month, do not exceed Rs. 5 or two days' pay of the officer fined, whichever is less.

G.O., No. 282, 18-5-98.

133. Enquiries in cases of misconduct—*Necessity for careful enquiry.*—The Board impresses upon all officers under its control the necessity of careful and close examination of charges brought against public servants. If these servants are to be held strictly responsible for the due exercise of the powers entrusted to them, and if any abuse of these powers is to entail severe punishment, it is necessary that they should not be convicted on light or insufficient grounds. Care should be taken that they are not sacrificed to mere clamour, and that they are not caught by plots concocted to entrap them. It is indispensable that the investigation into alleged offences should be considered without haste, and that every opportunity should be afforded to the accused of proving their innocence.

B.P., 28-8-56; M., Vol. II, p. 78 of 1856.

2. *Rules for the conduct of enquiries.*—(i) An enquiry in judicial form should precede an order or recommendation for dismissal, or other serious punishment. The charge against a public servant, whether it be inefficiency or misconduct or any other ground of dissatisfaction, should be *reduced to writing* and communicated to the accused for such explanation as he may have to offer.

(ii) The accused should be brought before the enquiring officer in person, and should be *told of the charge* he has to meet, and of the evidence and arguments in support of the charge, before he is required to defend himself.

(iii) The *evidence*, in whatever form received, should be noted and explained to the person charged. All evidence, which, in the opinion

of the enquiring officer, conduces to moral conviction, is admissible, but the decision should be based solely on the evidence admitted. The accused should be allowed reasonable time to place on record a full written statement for the defence. He should likewise have access to the records in his case, and to all documents which he may wish to consult, provided that no original papers are removed from the precincts of the office on any pretext.

(iv) When passing *orders*, the authority holding the enquiry should always record in English, in his own handwriting, a statement showing briefly, but clearly, the charges brought against the accused official, the evidence supporting those charges, the defence put in by the accused in respect of each charge, and the opinion of the enquiring authority on each charge.

B.P., No. 1039, 20-12-88.

N.B.—For the procedure prescribed in regard to appeals, see chapter XV, Standing Order No. 172, paragraph 3.

3. *Previous good character.*—In passing orders, consideration should be given to the previous character of the subordinate concerned, and specially to any specific instances of good service that may have been officially noted in his favour. Apart from the question of evidence, it will be good for the public service, if subordinates are able to feel that a good character and acts of good service stand them in real stead when their conduct is exposed to question.

B.P., No. 1039, 20-12-88.

4. *Previous bad character.*—The admission of evidence of previous bad character requires great caution, for if one fault is taken as evidence of another, there is the danger of the first punishment of a small fine expanding by a sort of natural growth into dismissal.

B.P., No. 1039, 20-12-88.

5. *Removal on Suspicion.*—(i) In some cases a compromising suspicion may in itself be sufficient reason for removing a subordinate from the service of Government. If so, it should be stated, and there should be no pretence of proof when there is only suspicion. The subordinate should not be dismissed with disgrace, but allowed to resign, or simply relieved of his office. And in such cases, it is more necessary than ever that the exact case against him should be carefully recorded, in order that he may, if possible, satisfy any other employer.

B.P., No. 1039, 20-12-88.

(ii) If a man has earned, or nearly earned his pension, his would not be a proper case for removal on suspicion. He would necessarily be an old servant of Government, who has reached a time of life when it would be most improbable that he could turn to any other occupation for a livelihood. The sudden beggary of a man whose working days are drawing to a close is as serious an exercise of power as the penal sentence of a Court of Justice, and should not be inflicted on haphazard principles.

B.P., No. 1039, 20-12-88.

6. *Removal in consequence of Judicial Censure.*—The case of public servants who are dismissed in consequence of facts or inferences elicited at a judicial trial requires to be specially mentioned. It may happen

that the conduct of some public servant is so mixed up with the matter under adjudication in a trial that any after-enquiry into it by the head of his department would be superfluous. But what oftener happens is that some censure is passed on a public servant in a side remark from the Bench, which he has no opportunity of answering, or which the presiding officer may not have thought to be of sufficient importance to require verification. It would be extremely hazardous and unfair to accept such a remark as a deliberate judgment, and it is a safe general rule that a public servant, unless himself convicted at a judicial trial, has a right to defend himself departmentally against any imputation that he may have therein incurred.

B.P., No. 1039, 20–12–88.

7. *Invaliding.*—Revenue officers cannot dismiss their subordinates, or remove them from the service, on the ground of ill-health or of physical incompetence to perform their duties, unless they have undergone medical examination, and unless a certificate as to their unfitness for further performance of their duties has been obtained. Whenever a public servant, who is entitled to any allowance upon retirement, is so certified to be unfit and removed from the service, application on his behalf must at once be submitted through the proper channel.

G.O., No. 1696, Pub., 10–12–69.

8. *Dismissal of menial servants.*—The case of persons in menial service differs in some respects from that of Government servants of a superior class. Though their service is pensionable, they belong to the class of cultivators or the lower rank of domestic servants. Their parents have put themselves to no sacrifices to educate them for the public service, and they require to be kept very strictly in hand. But however unwilling the Board may be in such cases to interfere with the discretion of district authorities, the responsible officers of Government are expected to exercise a fair and impartial consideration of the case of even the humblest servants of Government. Loose decisions and inconsiderate dismissals of any class of public servants are stains upon the administration.

B.P., No. 1039, 20–12–88.

9. *Distinction between removal and dismissal.*—(i) The distinction between the removal or discharge and the dismissal of a public servant requires to be borne in mind. Removal from an office, for such a cause as unfitness for the duties attached to it, need not usually entail any further consequences. It ought not to bar re-appointment to another office for the duties of which the person may be suited, and it should not be accompanied by any subsidiary orders which would operate as such a bar or otherwise prejudice the person in question. Simple removal from the service should be the penalty in all cases where it is not thought necessary to bar future re-employment under Government.

B.P., No. 273, 3–8–95.

(ii) In cases of dismissal on the other hand, the effect ot the order should be to preclude the dismissed officer from being re-employed. Ordinary cases of the dismissal of non-gazetted officers need not be notified in the Government Gazette. As a precaution against the

inadvertent re-employment of men who may have been dismissed, every head of an office should, before entertaining an applicant in a post, ascertain whether he has been in Government service before, and should refer to his previous employer, if the circumstances connected with his discharge are not clear. The applicant should be required to produce a copy of his service book or other record, and a person who succeeds in obtaining employment by the concealment of his antecedents would obviously merit dismissal on the true facts being discovered. The sanction of the Local Government or Administration should always be required to the re-employment of persons dismissed.

B.P., No. 273, 3-8-95.

10. *Notification of dismissal in the gazette*—(i) *In what cases required.*—The dismissal of public servants should be notified in the Gazette only in the following cases, viz., (1) when it is necessary to inform the public of the removal of an officer from service, whether because his appointment was previously gazetted or from any other cause, and (2) when it is specially desired to exclude from re-employment in the service of Government a public servant who has been dismissed for a heinous offence, such as fraud or falsification of accounts.

B.P., No. 273, 3-8-95.

(ii) *Reasons not to be stated.*—The reasons for the dismissal of a public servant should not be stated in the notification regarding his dismissal even in cases in which a conviction has been obtained in a Criminal Court. It will be sufficient to announce in the case of any person, whose dismissal is notified in accordance with the principle laid down above, that his services have been dispensed with, except in those cases in which the cause of dismissal constitutes a disqualification under the terms of the law regulating the tenure of a particular appointment; and it is for this reason necessary to couple with the announcement of the dismissal a statement of the grounds upon which it has been ordered.

B.P., No. 273, 3-8-95.

11. *Duties of appellate authority.*—Controlling officers to whom orders of dismissal or other punishment are submitted for confirmation, or on appeal, have an individual responsibility of their own. They must of course on certain points, like all appellate authorities, place confidence in the judgment of the officer who has personally conducted the enquiry, but they should withhold this confidence, unless it is clear from the proceedings that the enquiring officer has acted with care and fairness. If there are any defects in the record of enquiry, the case should be remanded for further enquiry, and the controlling officer should commit himself to no opinion of his own till the case is as complete as it can be made.

B.P., No. 1039, 20-12-88.

12. *Re-instatement of officer judicially acquitted.*—When an officer is acquitted of an offence by a Court of competent jurisdiction, he is entitled to re-instatement, provided the acquittal is *boná fide* on the merits of the case, and not in consequence of a mere technicality, a legal flaw in the evidence, collusion with the witnesses, or some similar circumstance. In cases in which, notwithstanding a full acquittal, the re-instatement of the officer is inexpedient, or the infliction of some

punishment, such as fine or suspension, is necessary in consequence of some neglect or minor dereliction of duty brought to light during the inquiry, the matter should be referred for the special orders of the Board.

Note.—The power of re-instatement without blame, after a full acquittal, rests with the officer who possessed the original power of appointment; but if this power of appointment is restricted by being dependent on the sanction or veto of any higher authority, then the confirmation of the re-instatement by the latter authority is necessary.

G.O., No. 395, Finl., 29-10-68.

134. Criminal Prosecutions—*Prosecution of Tahsildars and Deputy Tahsildars.*—The criminal prosecution of Tahsildars or Deputy Tahsildars for acts done by them either in their Revenue or Magisterial capacity, and of Taluk Sheristadars in their Magisterial capacity, must be previously sanctioned by the Board. The prosecution should be instituted in the Court which has jurisdiction in the ordinary course, but when the Board considers the case to be an important one, it will ask Government, under section 197 of the Criminal Procedure Code, to specify the Court before which such case should be tried. The charge on which the accused should be tried will in every case be specified by the Board.

B.Ps., No. 2542, 9-9-74; No. 515, 27-8-91; No. 571, 10-10-92; No. 80, 21-1-93; No. 3612, Mis., 17-6-93.

135. Service Books—*For whom required.*—[a] Service books are required to be maintained only for such officers as hold substantive appointments on permanent establishments.[a] [b] Entries of personal certificates of character should not be made in such books.[b]

[a] B.P., No. 280, 23-7-96. [b] B.P., No. 572, 25-6-88.

2. *Rules for maintenance and verification of service books.*—[a] To ensure the service books of uncovenanted servants being properly kept up, the *chief subordinate* in every office must report to the head of the office, at the close of each year, whether the books of the several servants are correctly written up to date or not. The following rules should be observed in this connection :—

[a] B.P., No. 589, 4-3-78.

(i) Every non-gazetted officer holding a substantive appointment on a permanent establishment should keep a service book, in the form prescribed in articles 878 and 879 of the Civil Service Regulations, third edition, in which every step in an officer's official career, as well as all changes affecting his position, should be recorded concurrently with their occurrence, and be at once attested by the Head of his office.

(ii) A clerk in each office should be entrusted with the preparation and maintenance of service books, and should be held personally responsible for their correctness and completeness. He should note in each service book every change in the order of its occurrence, and after the entry has been duly verified by reference to Departmental orders, Pay bills, Leave statements or other official documents, should have it attested by the Head of the office.

(iii) The verification of entries made by a clerk in service books may be entrusted to his immediate departmental superior if the Head of the office sees fit, but the responsibility as to their accuracy will rest with the latter officer who has to attest them.

(iv) The clerk entrusted with the duty of maintaining service books should see that—

(*a*) the dates of commencement and termination of service in an appointment with the rate of pay are correctly noted;
(*b*) leave of all kinds (except casual) is duly recorded in detail;
(*c*) suspensions, degradations, dismissal or removal from service on account of misconduct or inefficiency, are duly noted with a brief note * of explanation;
(*d*) cause of termination of service, whether by promotion, transfer, degradation, &c., is duly given;
(*e*) the deputation of an officer to temporary appointment, if any, under article 410 of the Civil Service Regulations, is duly noted in the proper column;
(*f*) all erasures or interpolations are duly initialled by the Head of the office;
(*g*) the necessary signatures of the several officers are obtained in the proper columns;
(*h*) no certificates of character are entered in column 13.
(*i*) the surname or house name of the officer is correctly given.

(v) When an officer is transferred, whether permanently or temporarily, from one office to another, the necessary entry of the nature and reason of the transfer should be made in his service book in the office from which the officer is transferred, and the book, after being duly verified to date and attested (*vide* Rule vii) by the Head of that office, should be transmitted to the Head of the office to which the officer has been transferred, who will thenceforward have the book maintained in his office. If he should find any error or omission in the book on receipt, he should return it to the forwarding officer for the purpose of having the error rectified or omission supplied, before the book is taken over by him.

(vi) The date of commencement of service in any appointment will be the date from which an officer draws the pay of an appointment, and the date of termination the date up to which he drew such pay. Periods occupied in transit from one appointment to another will be reckoned as service in the appointment, the pay of which the officer is allowed during transit.

(vii) The service books in each office should be taken up for verification in January of every year and also as prescribed in Rule v, by the Head of the office who, after satisfying himself that the services of the officer concerned are correctly recorded in his service book in conformity with the above instructions, should record therein a certificate to that effect under his signature.

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* *Entry of punitive orders in service book.*—It is unnecessary to file with the service book a copy of the correspondence relating to the suspension or dismissal of a Government servant, nor is it necessary to submit a copy of such correspondence with a pension application. In cases where the actual order directing suspension or dismissal is not sufficiently full, a brief statement of the reasons on which the order was based is all that is required. Where the order itself is not forthcoming, a short summary of any available evidence as to its nature and the circumstances in which it was passed should be attached to the service book or pension application.

B.P., No. 303, 11-8-96.

(viii). In regard to periods of service which cannot be verified from office records such as Pay bills, Acquittance rolls, &c., an affidavit of the officer concerned and evidence of his contemporary employés should be taken as occasion arises and attached to the service book, with the opinion of the then Head of office as to whether the period in question should be admitted or not.

(ix) The Head of the office, in recording the annual certificate of verification agreeably to Rule vii, should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement in writing by the officer as well as his contemporary evidence is attached to the book.

(x) In the Land Revenue Department the duty of performing the annual verification of service books is entrusted to the Treasury Deputy Collector. The Divisional officers should in such cases make it convenient, either during the jamabandi, or when on tour in their taluks, to inspect the service books kept in the Tahsildars' and Deputy Tahsildars' cutcherries in their divisions and to see that they are properly maintained in accordance with these instructions, and take due notice of any instance of neglect or omission.

(xi) Whenever an officer is transferred to foreign service, the Head of his office should forward his service book to the Accountant-General for the purpose of the transfer being duly noted in it, agreeably to article 885 of the Civil Service Regulations. The same procedure should be followed when the officer reverts to Government service or proceeds on leave while in foreign service.

Note.—For rules regarding the procedure to be observed before retiring an officer from service, and the submission of pension applications thereafter, see appendix XII.

3. *Service books of persons no longer in service*—(i) *When sent to Central Office.*—When three months have elapsed from the date of termination of an officer's service by dismissal, discharge or resignation, his service book shall be sent to the central office for safe custody or shall be disposed of as hereinafter provided :—

Proviso (*a*).—If the officer has resigned or has been discharged for no fault, the service book may, on his application, be handed over to him, an entry being first made therein to that effect.

Proviso (*b*).—If the service book be required for the disposal of any current papers, it should not be sent to the central office until the need for it is at an end.

B.P., No. 652, 28-10-90.

Note.—By the central office is meant, in the Revenue Department, the head office immediately subordinate to the Board of Revenue.

B.P., No. 95, 13-2-91.

(ii) *How long to be retained.*—A service book forwarded to the central office will be retained there for a period of five years, or until the officer's decease, whichever occurs first, after which it will be destroyed.

B.Ps., No. 652, 28-10-90; No. 95, 13-2-91.

(iii) *Of Officers who have died.*—When an officer dies in service his service book may, on application, be handed over to his relatives. Should no such applications be made within six months of the officer's decease, the service book may be destroyed.

B.P., No. 652, 28-10-90.

4. *Service book of officer re-employed.*—The service book of an officer, who has been dismissed, and who is afterwards re-instated, should, on requisition, be returned to the head of the office in which he is re-employed. A similar course should be adopted when the officer has been discharged without fault or resigns, and is subsequently re-employed.

B.P., No. 652, 28–10–90.

136. Certificates of Character.—An officer giving a certificate is naturally disposed to dwell on merits and pass over demerits as lightly as he conscientiously can, but if the result is to give a wrong idea of character, or to induce the reader of the certificate to believe that the bearer is fitted for employment for which the writer has good reason to believe he was unfit, serious injury may accrue to the public service. Attention is also drawn to the following explicit rules on the subject :—

B.P., No. 244, 18–1–71.

(i) Certificates should not be given by any officer to subordinates who are not at the time actually serving under him or who have not recently been under his orders.

G.O., No. 1619, Public, 17-8-83.

(ii) Certificates of character should in no case be given to persons who have been removed from the public service.

G.O., No. 1619, Public, 17–8–83.

(iii) The granting of a certificate of character to a subordinate by his immediate superior, while the conduct of such subordinate is under investigation by the head of the office or department, is improper, and will be regarded as a grave breach of discipline.

B.P., No. 423, 6–10–94.

SECTION (ii).—SPECIAL CLASSES OF NON-GAZETTED OFFICERS.

137. Huzur Sheristadars.—Appointments to the post of Huzur Sheristadar may be made by the Collector himself, when the nominee is a person of good character who has put in not less than two years' service as Tahsildar. Otherwise the nomination should be submitted for the Board's confirmation. The Collector should then give information as to the education, conduct, service and character of the nominee. The date on which the nominee passed the required tests and the page of the Supplement to the *Fort St. George Gazette*, in which his name is to be found, should also be stated. Selections to the office of Huzur Sheristadar made by officers holding charge in privilege leave arrangements are, however, subject to revision by the permanent Collector or by the officer who acts as Collector in a long acting arrangement.

B.P., No. 7583, 12–10–69 ; G.O., No. 282, 18–5–98.

138. Tahsildars and Deputy Tahsildars—*Appointment*—(i) *Collector's sanction when sufficient.*—The Collector should submit for the Board's approval, [a]before the 15th March in each year, a list, in the form given in appendix XIII [a], of all persons in his district who will be eligible for appointment in the course of the year as Tahsildars or as Deputy Tahsildars and Stationary Sub-Magistrates. When the

list has been approved by the Board, the Collector may proceed to fill up vacancies from it: he need not submit a separate nomination roll on each occasion. Appointments to the office of Tahsildar, [b] Deputy Tahsildar or Stationary Sub-Magistrate [b] made by officers holding charge in privilege leave arrangements are, however, subject to revision by the permanent Collector or by the officer who acts as Collector in a long acting arrangement.

G.O., No. 282, 18-5-98. [a] B.P., No. 191, 21-7-98. [b] G.O., No. 454, 14-7-99.

(ii) *Board's sanction when necessary.*—The previous sanction of the Board should invariably be obtained when the nominee is not included in the above list.

(iii) *Collector's Certificate.*—If the nominee is not a graduate and has not passed either of the principal Special Tests required (Revenue and Criminal tests) in the higher grade, his name should not be entered in the list, unless such entry is accompanied by a certificate signed by the Collector to the effect that the merits of the officer are such that the interests of the district administration will be distinctly promoted by his appointment.

B.Ps., No. 576, 5-10-93; No. 110, 16-3-94; No. 1018, Mis., 27-2-95; G.O., No. 282, 18-5-98; G.O., No. 454, 14-7-99.

(iv) *Exemption from qualifying service.*—The special sanction of Government is required for dispensing, in exceptional cases, with the full period of qualifying service necessary for a person to be appointed as a Tahsildar (see paragraph 2 *infra.*)

B.P., No. 627, 31-10-93.

(v) *Prohibition against appointment of officer holding land in taluk.*—Ordinarily no person should be appointed as Tahsildar or as Deputy Tahsildar in a taluk in which he holds lands.

N.B.—A junior member of a Marumakkatayam family is not debarred from holding a Tahsildar's post in a taluk in which his family holds lands.

B.P., No. 709, 21-12-93.

2. *Qualifications.*—The following conditions, besides the possession of the necessary Educational and Special Test qualifications, should be fulfilled in the case of every person proposed for appointment, whether temporary or permanent, as Tahsildar:—

A.—*In a taluk where there is a Stationary Sub-Magistrate.*

(i) Ability to ride.

B.P., No. 244, 9-6-94.

(ii) Service in one of the following qualifying *posts* for the period noted against the post:—

Office.	Period of service required.
(*a*) Chief Clerk, Political Agent's office, Trichinopoly	Two years as such and one year as Sub-Magistrate.

B.P., No. 254, 22-7-95.

Office.	Period of service required.
(b) Deputy Tahsildar. B.P., No. 5311, 30-7-65. (c) Taluk Head Accountant and Treasurer. (d) Head Clerk in the offices of the Collector, Agent to the Governor, Sub-Collector, Head Assistant Collector, or the Special Assistant Collector, Malabar. B.P., No. 5311, 30-8-65; G.O., No. 2946, 23-8-80.	Same as for offices (e) to (n) below.
(e) Police Inspector. B.P., No. 5335, 3-8-66. (f) Head Magisterial and Vernacular Clerks in Collectors' offices. G.O., No. 2015, 22-7-68. (g) Second Clerk in the Sub-Collector's office. B.P., No. 525, 8-8-89. (h) Revenue Inspector. B.P., No. 401, 6-2-84. (i) Uncovenanted Assistant to the Deputy Director of Settlement. (j) Supervisor of Field Parties. (k) Inspector of Field Parties. (l) Manager, Sub-Assistant and Inspector of Boundaries in the Survey Department. [(i)–(l): G.O., No. 1477, 26-5-69.] (m) Superintendent of Sea Customs exercising Magisterial powers. B.P., No. 3473, 16-8-71. (n) Assistant Inspector in the Salt and Abkári Department. B.P., No. 412, 11-7-90.	One year for a Bachelor of Arts of any of the Indian Universities; two years for a person who has passed the First Examination in Arts; and three years for others. B.P., No. 5335, 3-8-66; G.O., No. 396, 18-3-84.

B.—*Additional qualification for appointment as Tahsildar in a taluk where there is no Stationary Sub-Magistrate.*

(iii) Exercise of Third-class magisterial powers for a period of six months; or exercise of second-class powers for any period.

B.P., No. 344, 16-6-93.

Note.—(1) Service in the grades of Revenue Inspector, Taluk Head Accountant, Deputy Tahsildar and Sub-Magistrate should be considered to be the best preparation for the situation of Tahsildar—*vide* Standing Orders Nos. 140 and 141 *infra*, paragraph 2.

G.O., No. 2015, 22-7-68.

(2) Service as Head Accountant in the Madras Collector's Office has been declared qualifying for the post of Tahsildar of Madras.

G.O., No. 387, 20-6-99.

3. *Magisterial Powers.*—All Tahsildars are *ex-officio* Second-class Magistrates, and all Deputy Tahsildars, whether permanent or acting, are *ex-officio* Third-class Magistrates.

G.O., No. 927, Judl., 6-5-93 ; B.P., No. 693, 9-12-93.

Note.—Tahsildars who have the assistance of Stationary Sub-Magistrates are not competent, without special notification, to take cognizance of cases under section 190, Criminal Procedure Code, or to commit for trial under section 206.

4. *Transfers*—(i) *To ministerial appointments.*—Collectors are not competent to transfer a Tahsildar or a Deputy Tahsildar—Magistrate to a ministerial appointment on equal pay, without obtaining the sanction of Government.

Paragraph of G.O. in B.P., No. 527, 11-9-93.

(ii) *From one taluk or division to another.*— [a] Collectors can transfer a Tahsildar or Deputy Tahsildar from one taluk or Deputy Tahsildari to another, although the transfer may involve an increase or a loss of pay. [a] [b] But a Collector is not competent to reduce a Tahsildar to the post of Deputy Tahsildar of an independent division. [b]

[a] B.Ps., No. 527, 11-9-93. [b] No. 269, 21-6-94.

5. *Touring*—(i) *Minimum period.*—Except in Malabar and South Canara, Tahsildars who have been relieved of magisterial functions should be on tour for not less than three months in the half-year, while in the two West Coast districts, two months in the half-year will suffice.

B.P., No. 65, 6-2-94.

(ii) *Each village to be visited.*—The Tahsildar of a taluk in which a Stationary Sub-Magistrate has been appointed is required to visit in rotation every village in his taluk at least once a year, and not to confine his tours to favourite villages. A rotation list should be prepared for each taluk and be checked monthly by the Divisional officer, allowance being made for special circumstances justifying the Tahsildar's visit in any month to a village not entered in the list. The discretion of Collectors in this matter will not be interfered with, but they are required to insist on such *bonâ fide* touring as is indicated above.

B.Ps., No. 346, 6-6-93 ; No. 436, 24-7-93.

(iii) *Touring in taluks without a Stationary Sub-Magistrate.*—No fixed rule can be laid down for the touring of Tahsildars in taluks without a Stationary Magistrate, but Collectors and Divisional officers are expected to see that they spend a reasonable proportion of their time in camp.

B.P., No. 436 24-7-93.

(iv) *Touring in taluks with a Deputy Tahsildar.*—In Government taluks where there is a Deputy Tahsildar, the Tahsildar need not visit every village in the Deputy Tahsildar's division. It will be sufficient if he visits some of the more important villages.

B.P., No. 275, 7-8-95.

(v) *Inspection of Zamindari and inam villages.*—If zamindari and inam villages are situated in a taluk, it is not necessary that the Tahsildar should visit each and every one of them. He will, of course, have to inspect some of them for the determination of income-tax assessments, the collection of Government dues in inam villages, and the checking of the accounts submitted by zamindars under section 65 of Act V of 1884. It is also advisable that the economic condition of the ryots in such villages should come under the Tahsildar's observation.

B.P., No. 275, 7–8–95.

(vi) *Touring by Deputy Tahsildars.*—[a] Deputy Tahsildars, whether in independent charge or not, are required to tour as much as Tahsildars.[a] [b] Those Deputy Tahsildars who are in independent charge of zamindari divisions should visit all their villages.[b]

[a] B.P., No. 300, 12–7–94. [b] B.P., No. 275, 7–8–95.

(vii) *Scrutiny of tour returns.*—Collectors and Divisional officers should carefully scrutinize the tour returns of Tahsildars and Deputy Tahsildars, which should be modelled on those sent in by Collectors to the Board for themselves and their Divisional officers. The main points to observe are whether the prescribed tour minima are worked up to, and whether all parts of the taluk and division are visited alike.

B.P., No. 65, 6–2–94.

Note.—It is open to Collectors to grant exemption from the rule as to minimum touring. Such exemptions, must, however, be temporary and special.

B.P., No. 440, 28–7–93.

6. *Maintenance of Horses.*—Tahsildars are required to maintain one or more serviceable riding horses for touring purposes—*vide* paragraph 4 of Standing Order No. 125 *supra*.

7. *Travelling Allowance.*—Tahsildars are entitled to travelling allowance at the rate of one rupee for every day spent on tour.

B.P., No. 256, 13–7–96.

Note.—(1) This concession does *not* extend to Deputy Tahsildars.

B.P., No. 256, 13–7–96.

(2) Tahsildars are not entitled to any allowance for journeys performed within a radius of five miles from head-quarters, unless it be to the actual amount spent by them in payment of ferry and other tolls or railway fare or passage money (*vide* article 1157, Civil Service Regulations).

(3) When Tahsildars have to travel beyond the limits of their jurisdiction, they will be allowed travelling allowance for such journeys at the ordinary rates.

B.P., No. 1, 4–1–97.

(4) The restriction placed by article 1159, Civil Service Regulations, in the matter of drawing allowances for halts exceeding ten days applies to Tahsildars also.

(5) The daily allowance sanctioned is the allowance for the 'day' as defined in article 29 of the Civil Service Regulations. Allowance for one day only can, therefore, be granted in cases where a journey does not involve absence from head-quarters for more than 24 hours.

139. Sub-Magistrates—(i) *Appointment.*—Appointments to the office of Sub-Magistrate may be made by the Collector from the list of qualified persons previously approved by the Board (*vide* paragraph 1 of Standing Order No. 138 *supra*); when the nominee is not in this list, the previous sanction of the Board is required for the appointment.

G.O., No. 282, 18–5–98.

(ii) *Recruitment.*—Collectors should, as far as practicable, select as their nominees young men of promise, good physique, education and character, with, if possible, some experience of judicial work. No person should be appointed as a Magistrate and entrusted with the administration of the criminal law, on condition of his passing the tests *at some future time.*

B.Ps., No. 338, 1-7-92; No. 474, 29-8-92; G.O., No. 282, 18-5-98.

Note.—This order bars the appointment of persons who have passed the Criminal but not the Revenue Test.

B.P., No. 474, 29-8-92.

(iii) *Magisterial powers.*—[a] Deputy Tahsildar-Sub-Magistrates are *ex-officio* Third-class Magistrates [a]: [b] applications for investing them with second-class powers should be submitted direct to Government in the Judicial Department.[b]

a G.O., No. 282, 18-5-98. b B.P., No. 693, 9-12-93.

(iv) *Revenue duties of Stationary Sub-Magistrates.*—Stationary Sub-Magistrates will be expected to do such revenue work as may be entrusted to them by Tahsildars. For their Treasury duties during the absence of the Tahsildar, see Standing Order No. 182 *infra*, paragraph 9.

B.P., No. 432, 13-8-92.

140. Taluk Sheristadars, Taluk Head Accountants and Treasurers—*Duties and Responsibilities.*—The position and responsibilities of a Taluk Head Accountant are in general the same as those of a Taluk Sheristadar. During the absence of the Tahsildar from head-quarters the charge of the office but not that of the sub-treasury keys will devolve on the Head Accountant.

Note.—As regards the keys, see paragraph 9 of Standing Order No. 182 *infra.*

B.Ps., No. 460, 23-8-92; No. 86, 23-2-93; G.O., No. 4433, Mis., 10-11-96.

2. *Appointment.*—The power of appointment of Taluk Sheristadars, Taluk Head Accountants and Treasurers rests with the Collector. [a] In order, however, that any person may be permanently appointed to the office of Taluk Head Accountant or to any post in a Huzur or Divisional office carrying more than Rs. 35 per mensem, he should fulfil one of the following three conditions:—

(1) He should have undergone training as a Revenue Inspector for at least one year, or

(2) his substantive pay since the 1st July 1899 should have been always in excess of Rs. 40, or

(3) he should have been specially exempted by the Board.[a]

B.P., No. 527, 11-9-93. a B.Ps., No. 121, 13-5-99; No. 161, 4-7-99.

Note.—[a] Taluk Sheristadars are Third-class Magistrates *ex-officio* [a]; [b] applications for investing them with second-class powers should be submitted direct to Government in the Judicial Department. [b]

a G.O., No. 887, Judl., 7-6-98. b B.P., No. 280, 26-5-93.

3. *Training*—(i) *Nature.*—Taluk Head Accountants should, before taking charge of their duties, and unless they have already undergone the training next described as a part of their ordinary duties, receive special training in the Treasury and Account branches of the Collector's

office and also in the Sheristadar's department. Such training should then be continued in some taluk office under a good Head Accountant.

B.P., No. 287, 12-8-95.

(ii) *Period.*—The period of training will ordinarily be three months, but it may be shortened at the discretion of the Collector, when the previous training of a nominee justifies such a course. Of the three months or twelve weeks, the first fortnight will be spent in the Sheristadar's branch of the Huzur office; the next six weeks in the Treasury and Account branch; and the last four weeks in the selected taluk cutcherry.

B.P., No. 287, 12-8-95.

(iii) *Salary of Officer and of his locum tenens.*—The nominee will be considered to be on special duty while undergoing training, but he will receive only the pay of his last appointment; any person acting for him in that appointment will receive acting allowances in accordance with the Civil Service Regulations.

B.P., No. 287, 12-8-95.

(iv) *Certificate.*—On the completion of training in each branch, a certificate should be given by the head of that branch to the effect, that by personal observation and examination he has satisfied himself that the person trained has acquired a practical knowledge of accounts.

B.P., No. 287, 12-8-95.

(v) *Reserve of trained Accountants.*—Collectors should arrange to have a reserve of trained Head Accountants, so as to avoid the necessity of putting the taluk treasury in charge of untrained men, when a vacancy occurs.

B.P., No. 287, 12-8-95.

141. Revenue Inspectors—*Appointment.*—The appointment of Revenue Inspectors [a] in the sub-division rests with the Sub-Collector,[a] [b] and in other divisions with the Collector.[b]

[a] B.P., No. 86, 28-3-98. [b] B.P., No. 527, 11-9-93.

Note.—(1) When a Revenue Inspector in a division other than the sub-division is granted privilege leave, the vacancy may be filled up by the Divisional officer himself in case a suitable substitute who has passed in survey can be found in the division.

G.O., No. 282, 18-5-98.

(2) If the Divisional officer is unable to select a suitable and duly qualified person from his division for such a vacancy, he should apply to the Collector for a substitute.

G.O., No. 282, 18-5-98.

2. *Recruitment.*—[a] The selection of men for the appointment of Revenue Inspector should be made with great care so as to secure those who are likely to get promotion to higher posts. Collectors should endeavour as far as possible to make the grades of Revenue Inspector and Deputy Tahsildar the ordinary stepping stones to that of Tahsildar, and to this end should ordinarily refuse promotion to clerks who have not undergone at least a year's training as Revenue Inspectors.[a] As already stated in Standing Order No. 140, paragraph 2, the special sanction of the Board is necessary for the promotion of such clerks unless their substantive pay since the 1st July 1899 has been in excess of Rs. 40.

[a] B.P., No. 255, Sett., 27-6-93.

3. *Survey Training*—(i) *Nature of test.*—Revenue Inspectors are required to pass, in addition to the Revenue Test, an elementary test in surveying conducted by the Survey Department.

G.O., No. 369, 25-3-85.

Note.—(1) Revenue Inspectors who may be deputed to learn surveying will be considered as on special duty, and persons acting for them will be entitled to draw acting allowances.

(2) Revenue Inspectors cannot draw the new rates of pay until they are qualified in survey; but as soon as they are qualified, they may draw the new rate with retrospective effect from the date of their appointment as Revenue Inspectors.

B.P., No. 265, 27-4-91.

(3) The Agents in Ganjám, Vizagapatam, Gódávari, and the Collectors of Kurnool and South Canara may appoint persons who have not passed the Revenue Test to temporary vacancies in the grade of Revenue Inspectors, but these persons will only draw the lower rates of pay.

B.Ps., No. 177, 1-6-95; No. 292, 15-8-95.

(ii) *Maximum number to be trained.*—The number of subordinates permitted to learn surveying should not exceed one-fifth of the number of Inspectors on the staff of a district. A subordinate so permitted will, during his course of training, be considered to be on special duty, and a person acting for him will be entitled to draw acting allowances. Collectors should bear in mind that they are responsible that only such of their subordinates as may otherwise be fit to become Revenue Inspectors are granted leave for the purpose of undergoing training.

B.P., No. 654, 14-11-93.

Note.—The reserve of one-fifth is exclusive of (1) persons transferred to foreign service, (2) those appointed to any post carrying a higher salary than that of a Second-class Revenue Inspector, and (3) those appointed as acting or sub. *pro tem.* Revenue Inspectors without any prospect of reverting to their permanent posts.

B.P., No. 450, 1-12-96.

4. *Touring.*—Revenue Inspectors should spend at least 25 days in every month on tour in their ranges. The chief duties to be performed by them in the village are—

1. Inspection of crops and of boundary-marks.
2. Azmaish.
3. Inspection of accounts.

Tahsildars are expected to watch closely and systematically the movements of their Revenue Inspectors in their ranges, and test from time to time by actual re-inspection the quality of their work.

B.P., No. 255, Sett., 27-6-93.

5. *Travelling Allowance.*—[a] Revenue Inspectors may draw travelling allowance for journeys performed by them beyond their firka or range of jurisdiction, for instance when attending survey schools.[a] [b] They may also be granted halting allowance on such occasions up to a limit of ten days.[b]

[a] B.P., No. 450, 11-12-95. [b] B.Ps., No. 36, 27-1-96; No. 302, 10-8-96.

PART III.—MISCELLANEOUS.

142. Accommodation and residence of Government officers— *Allowances for providing Office Accommodation.*—Allowances to officers for the provision of office accommodation in cases where such accommodation has not been provided by the State are regulated as follows :—

(i) If separate accommodation is provided by the officer, the allowance shall not exceed the actual rent paid by him for such accommodation.

(ii) If the officer provides accommodation for the office in his own house, the allowance shall not exceed half the rent paid by the officer if he rents the house, or half the proper rent of the house if it is his own property ; and it shall not exceed also what is ascertained in the Public Works Department to be a fair proportion of the rent of the house jointly occupied, with reference to the share of the accommodation occupied and to the injury caused to the house as a private residence by its partial occupation as a public office.

G.O., No. 2123, Finl., 6–11–79.

Note.—Except in the Forest Department, all grants for office accommodation should be treated as office rent and charged to Provincial Revenue.

G.O., No. 2123, Finl., 6–11–79.

2. *Official residences.*—[a] When the Government provides a residence for a public officer, it is the duty of such officer to dwell in it,* or pay rent for it.[a] [b] The rent charged for the house will be a sum which will cover (1) interest at 4 per cent. on the actual capital cost of the house and its site, and (2) the estimated annual cost of repairs, subject to a maximum of 10 per cent. on the salary and local allowances of the official in actual occupation.[b]

[a] B.P., No. 2577, 30–7–84. [b] Rules 28 (I) and (II) of Chapter X, Vol. I of the G. of I., P.W.D. Code ; G.O., No. 2981 W., 22–9–88.

Note.—(1) When a building is occupied partly as a residence and partly as an office for which no rent is paid, the capital value of the portion occupied as a residence should be separately estimated, and the rent calculated accordingly.

B.P., No. 895, 23–10–88.

(2) When an official residence is provided for the incumbent of any particular post, it is held at his disposal from the date on which he takes charge and throughout his incumbency, and he must pay rent for the whole period.

B.P., No. 580, 28–6–88.

(3) The ordinary law of landlord and tenant applies also to the tenancy of Government buildings. Formal notice to the department concerned should therefore be given by an officer occupying a Government building, whenever he vacates it. Notifications of change of appointment in the Gazette are not sufficient notice.

B.P., No. 23, 23–1–95.

(4) Officers occupying public buildings are liable for rent, until notice is given of vacating or until re-occupation. In the case of transfers, Treasury officers will assume, in the absence of information to the contrary, that the transferred officer was in occupation up to the date of his relief.

B.P., No. 301, 7–8–96.

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* If Government deputes a native Deputy Collector to discharge the duties of a European officer to whom such a residence is provided, it should be understood that the native officer is not only not obliged to use the residence, but is prohibited from doing so, except with the special sanction of the Board of Revenue.

G.O., No. 55, 29–1–1900.

3. *Exemption from Payment of Rent.*—An officer occupying public quarters will be exempted from payment of house-rent if he leaves his station on privilege leave, provided he vacates his quarters and gives notice of his intention to the Executive Engineer. An officer who leaves his property in his quarters while absent on privilege leave cannot be regarded as having vacated the building.

B.P., No. 713, 23–12–93.

4. *Duties of the Executive Engineer.*—The Executive Engineer should point out to the tenants of public buildings any irregularity which may have come to his notice in the use either of the buildings or of the compounds attached to them. Representations thus made should be attended to at once by the officers occupying public buildings. These officers will see that compounds are kept in proper order and used for their legitimate purposes only; the compounds are intended to secure healthy surroundings and sufficient light and air, and these objects will be defeated if they are used for plantations and cattle-sheds.

B.P., No. 129, 2–5–95.

5. *Gardeners.*—Gardeners for public buildings used as residences will be paid by the tenants, not by the State.

B.P., No. 684, 30–11–91.

143. Government Boats—(i) *To whom supplied.*—Boats are supplied by Government for the use of superior Revenue officers in Gódávari and Kistna. These boats being means of locomotion provided by the State, article 1092 (ii) of the Civil Service Regulations applies to them.

G.Os., No. 117, 29–1–73; No. 1129, 18–10–73; No. 914, 11–3–80.

Note.—When two officers require a boat at the same time, the claims of the senior should prevail, the Collector's claim overriding those of all others.

B.P., No. 1036, 20–12–88.

(ii) *Responsibility for upkeep and repair.*—[b] Government undertakes to keep such boats in repair,[b] but [a] it is the duty of the Revenue officer using a Government boat to pay the serang in charge of it [c] whether or not it is in actual use,[c] and also to pay the rent for its use.[a] Under article 1164, Civil Service Regulations, the officer will be entitled to a refund of his expenses [d] under both these heads [d] for the period during which he stays at head-quarters.

[a] G.O., No. 1445, 17–12–73. [b] G.O., No. 1250, 9–9–76. [c] B.P., No. 428, 11–3–81.

[d] B.P., No. 3115, Mis., 6–6–89.

Note.—When the post which carries with it the use of a Government boat is vacant, the serang will be paid by Government.

G.O., No. 1250, 9–9–76.

(iii) *Annual rent.*—The annual rent for the use of a Government boat is fixed at 18 per cent. on the cost of its original construction. This includes interest at 4 per cent. on the outlay, the cost of wear and tear at 10 per cent. per annum, and cost of repairs. The rent for the whole year, at 18 per cent. per annum, is distributed over the months

of *the working season* only. No deduction should be made from the pay of an officer on account of boat rent at other times of the year.

G.O., No. 1250, 9–9–76; B.Ps., No. 428, 11–3–81; No. 3239, 25–11–85; No. 4383, Mis., 28–7–93.

Note.—Rent should not be charged on boats when they are laid up for repairs during the working season.

G.O., No. 69, 29–1–86.

(iv) *Sanction for repairs.*—The Collector may sanction annual repairs within 5 per cent. of the cost of the boat, and deduct such cost from rent. Estimates for repairs exceeding this limit should be submitted to the Board with a specification and financial statement containing the following particulars:—

B.P., No. 2462, 28–5–77.

(*a*) Date of construction.
(*b*) Original cost of construction.
(*c*) Date of last repairs.
(*d*) Total amount spent on repairs from the date of construction up to date, excluding the amount of estimate for which sanction is sought.
(*e*) Total amount of rent recovered and credited to Government from the date of construction up to date.

B.P., No. 4378, Mis., 27–7–93.

144. Casualties among European officers.—The death of every European officer in the Revenue Department should be immediately reported by Collectors to the Board for transmission of the information to Government,[a] and the same procedure should be followed in cases where European officers of whatever department are killed or severely wounded by fanatics or others, or meet with sudden or violent death in any very exceptional circumstances.[a]

B.P., No. 4787, 9–7–70. [a] B.P., No. 101, 29–3–97.

Note.—In the case of the death of a Military officer in civil employ, it will be sufficient if the casualty is reported by the civil authorities to the officer commanding the nearest Military station.

B.P., No. 300, 6–8–96.

Order 119, para. 2.]

APPENDIX I.

Styles of address to be employed in addressing Native Officials.

The undermentioned forms of address, selected as equivalent respectively to "Mr." and "Esquire," will be used in all official correspondence in the case of those Native functionaries who, by virtue of their office under Government, would be addressed as "Mr." or "Esquire" if they happened to be Europeans or East Indians, viz.:—

1st.—The incumbents of all appointments made and gazetted by the Government, and of appointments the monthly salary of which is not under 200 rupees a month, will, if Muhammadans, bear after their proper names the affix of *Sahib Bahadur*; all others the affix of *Garu* or *Avargal* with the letters M.R.R. prefixed.

2nd.—The incumbents of appointments not made and gazetted by the Government the monthly salary of which is 50 rupees but under 200 rupees will, if Muhammadans, bear the affix of *Sahib*; all others the prefix of M.R.R.

N.B.—Native Gentlemen holding the office of a Justice of the Peace or of a Judge, *so styled*, are entitled to be addressed as "Esquire" agreeably to the English usage.

B.P., No. 892, 17-12-89.

Order 120, para. 1.]

APPENDIX II.

Rules for admission to the Madras Provincial Civil Service.

The following appointments, to fill which members of the Civil Service of India have hitherto been recruited, are open to members of the Provincial Civil Service subject to the rules for the time being in force under 33 Vic., Cap. 3, Sec. 6 :—

	RS.
District and Sessions Judges (4), 1st Grade ..	1,600
Collectors and Magistrates of Districts (2), 2nd Grade	1,200
Secretary to the Board of Revenue (1)	1,000
Under Secretary to Government (1)	700
* Deputy Magistrates and Collectors, 1st Grade [corresponding to Sub-Collectors] (2)	700
* Deputy Magistrates and Collectors, 3rd Grade [corresponding to Head Assistant Collector and Magistrate] (4)	500
* Deputy Magistrate and Collector, 5th Grade [corresponding to passed Assistant Collector] (1) ..	300

* *Note.*—These appointments are subject to the claims of officers in the Indian Civil Service appointed before 1880. If no fit and competent member of the Provincial Civil Service is available, or if the preponderant administrative needs of the Province require it, an Indian Civil Servant may be appointed to any of these appointments or to any of the 14 appointments of Deputy Magistrates and Deputy Collectors in Grade VIII.]

The Provincial Civil Service shall consist of two branches—(1) Executive, (2) Judicial—and shall include the following appointments :—

[A = Executive. B = Judicial.]

I.

	RS.
B. Subordinate Judges (3)	800

II.

A. Deputy Magistrate and Collector (1)	700

III.

B. Subordinate Judges (5)	650

IV.

A. Deputy Magistrates and Deputy Collectors (5) ..	600

V.

A. Deputy Magistrates and Deputy Collectors (14) ..	500
B. Subordinate Judges (6)	500

VI.

A. Deputy Magistrates and Deputy Collectors (22) ..	400
B. District Munsifs (30)	400

VII.

	RS.
A. Deputy Magistrates and Deputy Collectors (17) ..	300
B. District Munsifs (30)	300

VIII.

A. Deputy Magistrates and Deputy Collectors (18) ..	250
B. District Munsifs (30)	250

IX.

B. District Munsifs (24)	200

II. Vacancies in the list of Deputy Collectors shall be filled, as heretofore, mainly by selection from the subordinate service of persons who have passed the examinations prescribed for those posts and from persons, whether in the service of Government or not, of proved merit and ability. One appointment by recruitment shall, however, be thrown open annually to competition under rule XII.

III. The appointments of Sub-Judges shall be made entirely by selection, but only Barristers, Advocates, High Court Vakils, Attorneys of the High Court and District Munsifs shall be eligible for these posts.

IV. The appointment of District Munsifs lies, under Act III of 1873, in the hands of the High Court, the qualifications required being regulated by rules made by the Honourable the Judges subject to the approval of Government. The latest rules as published on page 260 of the *Fort St. George Gazette*, Part I, dated 14th April 1885, limit the choice to—

(i) Advocates, Vakils and Attorneys of the High Court and persons duly qualified for admission as Advocates, Vakils and Attorneys of the High Court;

(ii) Persons who have obtained the degree of Bachelor of Laws at one of the Universities of Madras, Calcutta or Bombay;

(iii) Persons who have passed the First-grade Pleadership examination.

Exceptions.

(*a*) Persons who, before the 1st January 1885, completed the Special Tests at that time required to qualify for the office of District Munsif

(*b*) Persons already in the service of Government in the Judicial Department who may have passed the tests required under the old rules, dated 29th July 1869, to qualify for a munsifship at any of the Special Test examinations held up to and including the year 1889.

V. Every candidate for appointment by recruitment must furnish satisfactory evidence—

(*a*) that he is not over 25 years, except in the case of persons appointed to the Judicial branch otherwise than by competition. In these excepted cases, article 63 of the Civil Service Regulations fixes the maximum age at 30;

(*b*) that he fulfils the conditions prescribed in the rules for admission to the Public Service;

(*c*) that he is of sound health, good physique, and active habits;

(*d*) that he is of good character; and

(*e*) that he has passed the third-class vernacular test prescribed for European and Eurasian civil officers other than members of the Indian Civil Service, or has graduated in a vernacular, or has passed the *vivâ voce* examination of the Translation Test, Higher Grade.

VI. Every person appointed to the Provincial Civil Service by recruitment shall be subject to probation for a period of two years, unless in special cases the Government declares such probation to be unnecessary. During this period he must complete the vernacular and other tests prescribed for the appointment which he may hold, and his appointment shall be probationary only. His confirmation shall be conditional on his passing the prescribed examinations and giving satisfaction in the performance of his duties during the term of probation.

VII. The subjects of Native Princes in alliance with Her Majesty shall be eligible for appointment to the Provincial Civil Service, provided they are qualified in other respects.

VIII. Recent residence of at least three years in the Presidency shall in all cases be an essential condition of admission, and no Barrister, Advocate, Vakil, Attorney or Pleader shall be appointed as such unless he has been at least three years practising his profession in India.

IX. Europeans, who are not Statutory Natives of India, shall, if qualified by the above conditions, be eligible, with the sanction of the Government of India, for appointment to posts in the Provincial Civil Service other than the listed appointments declared open to that service by notification, in regard to which the sanction of the Secretary of State will be required.

X. No member of the Provincial Civil Service shall be dismissed otherwise than on the result of a judicial or formal departmental inquiry.

XI. Government reserves to itself the right to make promotions to the superior grades of the Provincial Civil Service carrying salaries of Rs. 500 per mensem and above without reference to any claim of seniority.

XII. The following are the regulations in regard to the competitive examination referred to in Rule II *supra* :—

An examination for admission to the Provincial Civil Service shall be held in Madras once a year in the month of December, commencing on a day to be fixed from time to time by Government.

2. The examination shall be conducted by a Board appointed by Government, consisting of a President, three members and a Secretary. The Board shall have the power of appointing additional examiners to assist in the examination, if necessary.

3. The examination shall be open to all persons being British subjects or the subjects of Native Princes in alliance with Her Majesty who have qualified for the degree of Bachelor of Arts in the Madras University, provided that they furnish satisfactory evidence as to age, physique, moral character and knowledge of a vernacular and succeed in passing a Medical Board as hereinafter laid down.

4. Applications for admission to the examination in the form prescribed must reach the Secretary to the Board of Examiners not later than the 31st August preceding. Each candidate must forward with his application the following :—

(i) A certificate that his age will be under 25 and over 20 years on the day preceding that fixed for the commencement of the examination ;

Note.—This certificate should take the form either of a certified extract from an official register of births or of baptisms, or of a solemn declaration before a magistrate accompanied by a copy and translation of the candidate's horoscope.

(ii) A certificate from a gazetted medical officer "that he has no disease, constitutional affection, or bodily infirmity, unfitting him, or likely to unfit him, for Government service," and that he has been vaccinated or has had small-pox ;

(iii) The following certificates to the effect that he has borne a good moral character:—

(1) A certificate from the head or heads of the college or colleges in which he studied for his degree of Bachelor of Arts; and

(2) (*a*) A certificate from the head or heads of the institution or institutions, if any, in which he continued his studies after taking such degree; or

(*b*) A certificate from his employés, if he has been employed since graduating; or

(*c*) If he has neither attended an educational institution nor been employed since taking his degree, a certificate from a responsible person who can certify to his conduct from personal knowledge.

(iv) Satisfactory proof that he has either passed the third-class vernacular test prescribed for European and Eurasian civil officers other than members of the Indian Civil Service, or graduated in a vernacular, or has passed the *vivâ voce* examination of the Translation Test, Higher Grade.

5. No candidate shall be registered unless he has previously paid a fee of 50 rupees. The fee should be paid into a Government treasury and the fee receipt must be forwarded with the application for admission to the examination. The fee of candidates who fail to pass the Medical Board shall be returned to them.

6. Candidates, whose certificates are satisfactory, will be required to appear before a Medical Board to be assembled by the Surgeon-General at such time and place as Government may direct. Only such candidates as are certified by the Medical Board to be possessed of an exceptionally good physique and to be specially fitted for the active duties of a Revenue officer shall be admitted to the examination.

7. Candidates who have passed the Medical Board shall be informed of the fact by the Secretary to the Board of Examiners, and shall be furnished in due course with a time-table of the examination.

8. The following shall be the scheme of the examination:—

Compulsory Branch.

	Time.	Marks. Paper.	Marks. *Vivâ voce.*
English Language	3 hours	150	50
Do. Literature	3 ,,	250	50
Essay on one of three specified subjects	4 ,,	200	..
Total ..		700	

Optional Branches.

	Time.	Paper.	*Vivâ voce.*
(1) Mathematics—			
Pure Mathematics	3 hours	250	..
Mixed do.	3 ,,	250	..
(2) Physical Science—			
Either—			
Physics, first paper	3 hours	150	..
Do. second paper ..	3 ,,	150	..
Practical examination ..	..	200	..
Or—			
Chemistry, first paper ..	3 hours	150	..
Do. second paper ..	3 ,,	150	..
Practical examination ..	..	200	..

Optional Branches—cont.

	Time.	Marks. Paper.	Marks. *Vivâ voce.*
(3) Natural Science—			
General Biology	3 hours	150	..
And *either*—			
Botany *or* Animal Physiology *or* Zoology *or* Geology ..	3 hours	150	..
Practical examination ..	..	200	..
(4) Mental and Moral Science—			
Psychology and General Philosophy	3 hours	200	50
Logic and Ethics	3 ,,	200	50
(5) History—			
History of England and India.	3 hours	200	50
Political Economy	3 ,,	200	50

9. No candidate shall be permitted to bring up more than one Optional branch.

10. No candidate who fails to obtain one-fourth of the total number of marks assigned to the Compulsory branch shall be permitted to appear for examination in an Optional branch.

11. If a candidate fails to obtain one-fourth of the marks assigned to the Optional branch selected by him, such marks shall not be counted in the total number of marks obtained by him.

12. A candidate who fails to obtain one-third of the total number of marks assigned to the whole examination shall not be deemed qualified for an appointment.

13. The Board shall submit to Government a tabular statement showing the marks obtained by the candidates, arranged in order of merit. Only so many of the candidates at the top of the list as Government may direct shall be mentioned by name, the remainder being indicated by their register numbers only.

14. The following rules shall be observed by the Board of Examiners :—

(*a*) Each paper in the compulsory subjects shall be drawn up by two members of the Board to be appointed by the President and shall be finally accepted by the Board. Answer papers shall be valued in the first instance by the examining members, but the valuation shall be accepted by the whole Board in Session or Council.

(*b*) The papers set in the optional branches shall be submitted to the Board for approval. Answer papers shall be valued by the respective Examiners, the valuation being subject to acceptation by the Board, which is empowered to make a percentage deduction from the total marks awarded for any branch on being satisfied, after communication with the examiners concerned, that the marking has been on too liberal a scale as compared with other branches.

(*c*) The *vivâ voce* examinations in each of the compulsory subjects shall be conducted by the President and at least two members of the Board, and in the optional subjects by the Chairman or a member of the Board deputed by him and all the Examiners appointed for the branch.

(*d*) In the compulsory subjects, style, accuracy of expression and command of language generally shall be taken into consideration when assigning marks.

(*e*) The questions in the various papers shall be expressly framed to test the wide knowledge and culture to be expected from a University man, and not merely an accurate acquaintance with facts or sets of facts, names, dates and the opinions of authorities.

Form of Application for admission to the Examination for the Provincial Civil Service.

Name (*in full*) ——————

Name and occupation of father or guardian ——————

Age and date of birth ——————

Race (*i.e.*, nation, tribe, &c.) ——————

Religion ——————

Place of birth—Town or village and district ——————

Date of passing the B.A. Degree examination ——————

If after 1886–87, the Language Branch ——————

the Optional Branch ——————

If after 1891–92, the English Language Division ——————

the Second do. do. ——————

the Science Division ——————

Present position or occupation ——————

College or Colleges in which educated ——————

Optional branch in which the applicant desires to be examined ——————

Special tests passed by the applicant, if any ——————

Present residence and address ——————

XIII. Deputy Collectors are required to pass the following tests :—

(i) *Before appointment*—

(1) Revenue Higher.
(2) Criminal Higher.
(3) Account Test, Higher.
(4) Third-class Vernacular Test.

Note.—Persons who have graduated in one of the vernaculars of the Presidency or who have passed the Language branch of the B.A. Degree Examination of the Madras University with a vernacular as their optional language or who have passed the *vivâ voce* examination of the Translation Test, Higher Grade, are exempt from the Third-class Vernacular Test.

(5) Précis-writing Test.

Full particulars regarding tests (1), (2), (3) and (5), and information as regards test (4) will be published, from time to time, in the *Fort St. George Gazette*.

Note.—Deputy Collectors appointed on the results of the competitive examination will not be required to have passed tests (1), (2), (3) and (5) before appointment. They will, however, be expected to complete all the tests specified in clauses (i) and (ii) of this rule within the probationary period of two years alluded to in Rule VI.

(ii) *After appointment*—

(6) (*a*) *For Europeans and Eurasians only.*—A test corresponding to the examination of the Covenanted Civil Servants by the Higher Standard.

(b) *For others.*—The compulsory vernacular test in two languages.

The following is the test :—

(i) Reading aloud fluently and construing with readiness and accuracy not less than an octavo page of the undermentioned works :—

In Tamil ..	1. The first three books of Panchatantram. 2. The whole of Virada Parvam (Prose).
In Telugu ..	1. Panchatantram. 2. Vemana Verses contained in Telugu Selections.
In Canarese ..	1. Panchatantram. 2. Udyogaparva (the first three Sandhis).
In Malayalam.	1. Vetala Charitram. 2. Keralapazhama. 3. Keralolpati.
In Uriya ..	1. Hitopadesha. 2. Batris Singhasana. 3. Ramayana, Sundara Kanda.

(ii) Translating in writing, into English, with accuracy, a passage from some tolerably difficult work, not being a text-book.

(iii) Translating in writing, with accuracy of grammar and idiom, into the language in which the examination is held, an English paper of somewhat difficult style relating exclusively to Indian subjects, and, as far as possible, bearing upon questions connected with the department to which the officer belongs.

(iv) Translating in like manner a paper of English sentences.

(v) Reading aloud fluently, and translating correctly and readily, two or three manuscripts written in the language in which the examination is held, in a plain, running office-hand.

(vi) Conversing with the Examiners, or with natives of India, on such subjects proposed by them as are calculated to test colloquial facility, both as regards scholarlike expression and knowledge of terms and phrases as commonly used by the poorer and uneducated classes.

Note.—Graduates and Under-graduates of the Madras University who have taken up one of the vernaculars specified as their optional language in the University examination have to pass in only one vernacular other than the optional language of their examination; but they will not be declared to have passed the test in the second vernacular unless they satisfy the Examiner that they can read fluently and with facility manuscripts written in the vernacular in which they are exempted from passing.

The vernacular examination is conducted by the Board of Examiners and is held half-yearly at Madras in January and July, or at such time as the Board of Examiners may direct. Officers are required to pass the test within a year from the date of the half-yearly examination next succeeding their appointment, an additional year being allowed to those who have to pass in two languages. An officer failing to pass the examination within the prescribed time will vacate his appointment in the grade unless the period is specially extended by Government.

Note.—The period of one year prescribed in the above rule will be reckoned from the date of first appointment as sub. *pro tem.* Deputy Collector.

All Deputy Collectors, whether permanent, acting, or sub. *pro tem.*, will be allowed to appear for the compulsory vernacular test so as to afford them ample opportunities of qualifying by the test before the question of their confirmation arrives.

Officers who are lent to foreign service and permitted to retain a lien in the Deputy Collectors' list are allowed to appear for the above test.

(7) *Equitation Test.*—Officers will be required to obtain from the Equitation Board appointed in G.O., No. 402, dated 7th June 1894, within four months from a date to be fixed in each case by the Secretary to Government, Revenue Department, a certificate of ability to ride eight miles in the hour along an ordinary country bandy-track without unduly distressing themselves or their horses. The Government will be prepared to sanction exemptions from this test in special cases.

Note.—Applications for postponement of the Riding test are dealt with by the President of the Equitation Board.

(8) The third-class vernacular test being an examination, the passing of which is purely optional, travelling allowance is inadmissible for journeys performed by candidates in connection with their attendance at that examination.

XIV. Subordinate Judges and District Munsifs are required to pass the following tests before appointment :—

(1) Third-class vernacular test.

Note.—Persons who have graduated in one of the vernaculars of the Presidency or who have passed the Language branch of the B.A. Degree Examination of the Madras University with a vernacular as their optional language, or who have passed the *vivâ voce* examination of the Translation Test, Higher Grade, are exempt from this test.

(2) Précis-writing Test.

Native Subordinate Judges permanently appointed after the issue of this rule are required to pass in two languages in the vernacular test laid down in clause (ii) of Rule XIII. The examination is conducted by the Board of Examiners and is held half-yearly at Madras in January and July, or at such time as the Board of Examiners may direct. Subordinate Judges are required to pass this test within a year from the date of the half-yearly examination next succeeding their appointment, an additional year being allowed to those who have to pass in two languages. An officer failing to pass the examination within the prescribed time will be required to vacate his appointment in the grade unless the period is specially extended by Government. Native Subordinate Judges and Native District Munsifs will be permitted to appear for the compulsory vernacular test before confirmation. European and Eurasian Subordinate Judges and District Munsifs are also required to pass, in the language of the district in which they are employed, either before entering on their duties after appointment, or within one year thereafter on pain of loss of promotion, or within two years thereafter on pain of loss of appointment, the second-class test prescribed for European and Eurasian Civil officers other than members of the Indian Civil Service. It is not, however, incumbent on an officer to pass in a second vernacular either on transfer from one district to another, or when two vernaculars are recognized as the language of a district. This test is the same as that laid down in clause (ii) of Rule XIII. The examination is conducted by the Board of Examiners and is held twice a year in January and July.

G.O., No. 5, Pub., 3-1-99.

Order 120, para. 3, note (2).]

APPENDIX III.

A Specimen of instructions to Probationary Deputy Collectors when placing them in charge of a village.

The important points to which the Probationary Deputy Collector's attention should be directed are —

(1) Economic condition of the villages including prosperity or poverty (with causes); tenures including those of sub-tenants, of Government and inam ryots; labourers; the state of agriculture, the use and treatment of manures and the manurial substances and implements, and the ideas of the ryots on the subject, together with any current proverbs guiding or embodying their practice in general; cattle and their condition, with the method of stalling, treatment in disease, &c.; crops and their treatment and periods of cultivation, with varieties according as they are wet, dry or garden (*i.e.*, irrigated from *wells only*); the division of lands together with the effect of custom on such partition; transactions in land and burdens (mortgages, &c.) upon it; rentals in kind and in money, both in their relation to the crops and as regards the areas on which rentals are payable relative to the area under cultivation; the price per acre of various classes of land; other industries, &c., &c.

(2) Nature of the soils.

(3) Assessments, both absolute and in their relation to produce and outturn; demand for 20 years, with the causes of increase or decrease both in total amount and in the incidence of assessment per acre of each class of soil.

(4) Collections.

(5) System of village accounts and of the processes issued for collecting the revenue.

(6) Irrigation works.

(7) Vital statistics.

(8) Vaccination.

(9) Sanitation.

(10) Education and other matters of administrative importance.

(11) Demarcation and survey marks.

2. The Probationary Deputy Collector should freely move amongst the people and fully acquaint himself with their wants.

3. The orders given at the jamabandi of the village or villages placed in his charge should be perused by him and their reasons, date and result ascertained.

B.P., No. 835, 26-9-88.

Order 120, para. 4, note (1).]

APPENDIX IV.

A Specimen of a half-yearly report for Probationary Deputy Collectors.

Report on M.R.Ry. 's employment in as required by paragraph 4 of Standing Order No. 120.

As soon as M.R.Ry. joined the district early in , he was attached to the Treasury and Account branch of my office, where he underwent training for a few days under the Treasury Deputy Collector. Afterwards he discharged the duties of the Treasury Deputy Collector for about a fortnight or so during the absence of on tour of inspection of sub-treasuries. He then attended the Agricultural Exhibition at Salem. Towards the end of he was placed in charge of the village of in taluk, of which village he has been preparing with his own hand, with the help of the karnam, all the accounts of the revised Village Manual for fasli —— (statements Nos. 1—23 and the permanent registers, A excepted), in order to submit them for the check of the jamabandi officer. One or two special statements connected with the ayakat and inam quit-rent, which were prepared by him, have been examined by me and found to be correct.

He has also been occasionally entrusted with the preparation of abstract of cases for orders; and he has done them very intelligently and in a business-like manner. There has been nothing wanting on my part to make him acquainted with the various branches of work in the Revenue Department, nor has M.R.Ry. omitted to avail himself of the opportunity afforded him. He has studied the rules regarding the preservation and destruction of records, and has been frequently deputed to examine the work of sorting done in the English record-room. The reports received from him on the subject show that he has tried to understand the subject. M.R.Ry. has also attended the examination by , Assistant Inspector of Local Fund Accounts, of the Local Fund and Special Fund Accounts, as well as of the accounts of the Municipality. He worked zealously and learned a great deal. Again, in order that he may have an insight into the nature of the duties of tahsildars, he is required to look over and correct the rough drafts of reviews of tahsildars' work.

In last he was invested with the powers of a magistrate of the third class, and he is exercising jurisdiction over twenty-four villages adjoining within a radius of 5 miles.

I should add that, while in charge of the village of , M.R.Ry., has been required to write himself all the vernacular reports due to the tahsildar from the karnam.

B.P., No. 630, 16-7-88.

APPENDIX V.

Statement of Tours of Inspection performed by the Collector and Divisional officers of the district for the half-year ending as prescribed in Board's Proceedings, dated 24th September 1894, *No.* 401 (*Land Revenue*).

Name and official designation of the officer.	Period during which he held office in the half-year, with dates of commencement and termination of appointment, when the officer did not hold office throughout the half-year.	Date of journey or halt.	From	To	Distance travelled: By road.	By water.	By rail.	Days halted.	Purpose of journey or halt.	Remarks. (Enter total number of marches and total number of halts at foot with explanation of short touring.)
1	2	3	4	5	6	7	8	9	10	11
			September.							
		1st ...	Negapatam	Tranquebar ...	18	...	...	...	Jamabandi.	
		2nd to 8th.	Tranquebar.		...	...	...	7	Do.	
		9th ...	Tranquebar	Máyavaram ...	21	...	...	...	Do.	
		10th ...	Máyavaram	Tanjore	...	...	48	...	Local Fund meeting.	
		11th & 12th.	Tanjore.		...	...	...	2	General duty.	
					39	...	48	...		
			October.							Number of marches ... 3 Number of halts ... 9 Total ... 12

B.P., No. 401, 24-9-94.

APPENDIX VI.

Scale of Tent Equipment prescribed for the several classes of officers in the Madras Presidency.

Classes of officers.	Rates of monthly tentage allowances paid by Government.	Description of tents.	Internal measurement, square feet.	Approximate cost of tents.	Remarks.
1	2	3	4	5	6
		REVENUE DEPARTMENT.* (*Supplied at their own expense and maintained by the officers themselves.*)			
	RS. A. P.			RS.	
Collectors and Magistrates.	50 0 0	Three double-fly tents ... One bichoba or sleeping pal ... One servants' or baggage tent.	14 × 14 = 196 14 × 14 = 196 12 × 12 = 144 10 × 10 = 100 10 × 10 = 100 736	Prices vary considerably in the case of officers who make their own arrangements for obtaining tents.	Officers of all grades in South Canara, Malabar and the Nílgiris, and the officers in charge of the hill tracts in Ganjám, Vizagapatam and Gódávari, may provide themselves with the same equipment as Assistant Collectors, except that a hill tent may be substituted for a tent 12 or 14 feet square.
Principal Assistants and Sub-Collectors. Special, Senior and Head Assistant Collectors.	35 0 0	Two double-fly tents ... ... One bichoba or sleeping tent. One servants' or baggage tent.	14 × 14 = 196 12 × 12 = 144 10 × 10 = 100 10 × 10 = 100 540		
Assistant Collectors and Deputy Collectors.	11 1 9	One double-fly tent ... ... One bichoba or sleeping tent. One servants' or baggage tent.	12 × 12 = 144 10 × 10 = 100 10 × 10 = 100 344		

* Officers of the Survey Department are not supplied with tents by Government nor do they draw tentage, but the tents they provide at their own expense are carried at Government cost by rail, steamer or other public conveyance under articles 1093 and 1174 of the Civil Service Regulations.

Scale of Tent Equipment prescribed for the several classes of officers in the Madras Presidency—cont.

Classes of officers.	Rates of monthly tentage allowances paid by Government.	Description of tents.	Internal measurement, square feet.	Approximate cost of tent.	Remarks.
1	2	3	4	5	6
		REVENUE DEPARTMENT—*continued.*			
		(*Supplied at their own expense and maintained by the officers themselves*)—continued.			
Deputy Collectors employed on forest settlement work.	RS. A. P. 25 0 0	One double-fly tent ... ... One bichoba or sleeping tent. One servants' or baggage tent.	12 × 12 = 144 10 × 10 = 100 10 × 10 = 100 344	RS.	Travelling allowances otherwise admissible are not reduced in the case of Revenue officers to whom tents are supplied or tentage money is given (*vide* Civil Service Regulations, articles 1093, 1129, and exception to article 1107 (*b*) in the case of officers receiving tentage allowances, and article 1141 in the case of officers supplied with Government tents). This applies equally in the case of officers of the Forest Department.
		* (*Supplied by Government.*)			
Land Revenue Commissioners.	...	One Swiss cottage tent ... Two shamianas ... ... One single-poled tent ... ... Two servants' pals ... ... Two necessary tents	16 × 16 = 256 24 × 24 = 576 13 × 13 = 169 10 × 10 = 100 4 × 4 = 16 1,117	521 928 525 110 60 2,144	
Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture.	...	One single-poled tent. One single-poled tent. Two bichoba tents. } Supplied by Government.	† 16 × 16 = 256 † 13 × 13 = 169 † 10 × 10 = 100 ‡ 15 × 15 = 225 ‡ 4 × 4 = 16	640 0 0 525 0 0 306 0 0 168 0 0 60 0 0	

		Two servants' pals.				
		Two necessary tents.				
Deputy Commissioners of Revenue Settlement. §	...	Two tents, either single or double pole.		About 14 feet square.	...	No free means of conveyance is supplied by Government to officers, but when tents are taken by rail or steamer the cost of their carriage is borne by the State. In such cases the travelling allowance otherwise admissible is not reduced [*vide* articles 1093, exception to 1107 (*b*), 1129 and 1141 of the Civil Service Regulations]. The Special Settlement officer is the only officer attached to this department, who draws tentage on the scale allowed to Sub-Collectors.
		One bichoba or other small tent.		...	...	
		One servants' or baggage tent.		...	...	
Deputy Director of Land Records and Agriculture.	...	One hill tent ...	Supplied by Government.	14* × 14 = 196	426 0 0	
		One necessary tent.		4 × 4 = 16	30 0 0	
		One Kabul tent.		10 × 10 = 100†	146 2 5	
		One servants' pal.		12 × 12 = 144‡	55 8 0	
Superintendent, Civil Veterinary Department.	...	One Swiss cottage tent.*	Supplied by Government.			
		One Cashmere tent.		14 × 14 = 196	407 0 0	
		One servants' pal.		10 × 10 = 100	169 0 0	
		One necessary tent.		10 × 10 = 100	51 0 0	
				5 × 5 = 25	37 0 0	
		One office tent (old) ‖.		...	180 0 0	

* All tents manufactured by the Vellore Central Jail for Government departments are, previous to despatch, examined by a committee composed of the Superintendent, and a representative of the department on account of which the supply is made.

† With two carpets each—16 ft. × 16 ft., 13 ft. × 13 ft. and 10 ft. × 10 ft. ‡ No carpets.

§ This is the minimum tent equipment prescribed for Deputy Commissioners of Revenue Settlement and approved in G.O., No. 1577, dated 28th July 1879.

‖ The Superintendent, Civil Veterinary Department, has been asked in Board's Proceedings, No. 1461, dated 21st March 1896, to place this tent at the disposal of his Deputy.

G.O., No. 388, Finl., 23-6-96.

Scale of Tent Equipment prescribed for the several classes of officers in the Madras Presidency—cont.

Classes of officers.	Rates of monthly tentage allowances paid by Government.	Description of tents.	Internal measurement, square feet.	Approximate cost of tents.	Remarks.
1	2	3	4	5	6
		FOREST DEPARTMENT.			
		(Supplied by Government.)			
Conservators	No class of officers in this department except Deputy Collectors temporarily employed on forest settlement work receive tentage allowances—*vide* article 1142 and appendix No. 23, Civil Service Regulations.	One hill tent with 5 feet bath-room, complete.	14 × 14 = 196	RS. 448	
		One miniature Swiss cottage tent with rectangular verandahs and bath-rooms, complete.	10 × 10 = 100	296	
		Two servants' tents, open front and rear, with 1½ feet walls.	{12 × 12 = 144 {10 × 10 = 100	78 64	
		One necessary tent with 5 feet 10 inches walls.	4 × 4 = 16	46	
			556	932	
District Forest officers ...	......	One hill tent with 5 feet bath-room, complete.	12 × 12 = 144	385	
		One miniature Swiss cottage tent with rectangular verandahs and bath-rooms, complete.	10 × 10 = 100	296	In the Nilgiris, Malabar and South Canara one miniature Swiss cottage tent (bamboo poles and three folds cloth in one piece with the inner fly) 10 × 10 = 100, costing Rs. 190, is

		One servants' tent, open front and rear, with 1½ feet walls.	10 × 10 =	100	64	substituted for the *hill tent* costing Rs. 385.
		One necessary tent with 5 feet 10 inches walls.	4 × 4 =	16	46	
				360	791	
Assistant and Extra Assistant Conservators in Sub-divisional or Range charge.	......	One miniature Swiss cottage tent with rectangular verandahs and bath-rooms, complete.	10 × 10 =	100	296	All sets are complete with chicks, purdas, carpets, gunny-bags and mallet, but without pegs.
		One servants' tent, open front and rear, with 1½ feet walls.	10 × 10 =	100	64	
		One necessary tent with 5 feet 10 inches walls.	4 × 4 =	16	46	
				216	406	
Forest Range officers ...	......	One shooting pal with 4 feet walls, complete.	10 × 10 =	100	213	
		One servants' tent, open front and rear, with 1½ feet walls.	10 × 10 =	100	64	
				200	277	

Note.—Tents marked "complete" are with carpets, chicks, purdas for doors and windows.

B.Ps., No. 276, For., 2-7-96; No. 26, For., 16-1-97; No. 228, For., 9-6-97; No. 265, For., 2-7-98; No. 546, For., 2-12-98.

FORM A.

Report on the Condition of Tents on assumption of charge by Mr.
from Mr.

District.

Particulars.	Report of the officer assuming charge.	Report of the officer giving over charge.
1. Place of manufacture ...		
2. Date of receipt (of each tent separately, if whole set was not received at one time).		
3. Particulars, date and cost of repairs up to date.		
4. Present condition of—		
(*a*) Swiss cottage tent.		
(*b*) Hill tent		
(*c*) Shooting pal ...		
(*d*) Sleeping pal ...		
(*e*) Miniature Swiss cottage (bamboo poles, three folds cloth).		
(*f*) Necessary tent ...		
(*g*) Servants' tent ...		
5. Repairs required at the time of the assumption of charge.	*Signature.*	*Signature.*

Note.—Heads 1, 2 and 3 need not be filled in by the Relieving officer.

FORM A.

From

To

Dated 190 .

Subject.

Submitting a report on the condition of tents on assumption of charge of office on 190 .

Remarks of Inspecting Officer.

Signature.

Remarks of

Orders as to repairs.

Signature.

G.O., No. 388, Finl., 23-6-96.

FORM B.

DEPARTMENT.

District.

Report on Inspection of Tents for the year ending

District or circle.	Date of inspection.	Condition of tents and repairs required, if any.

Dated 190 . *Signature.*

FORM B.

190 .

DEPARTMENT.

From

To

Dated
Despatched 190 .
Received

Subject.

Report on the inspection of tents for the year ending

G.O., No. 388, Finl., 23-6-96.

List of Officers who are provided with the means of locomotion at the expense of the State.

District.	Name of Officer.	Means of locomotion.
	Revenue Department.	
Ganjám	Agent	3 elephants.
	Principal Assistant	1 elephant.
	Special Assistant	2 elephants.
	Senior Assistant	1 elephant.
Gódávari	Agent	2 elephants and one boat.
	Special Assistant Agent	2 elephants and one boat. *
	Sub-Collector	1 boat.
	Head Assistant Collector	1 do.
Vizagapatam ...	Agent	3 elephants.
	Senior Assistant	1 elephant.
	Special Assistant	3 elephants.
	Head Assistant	1 elephant.
	Forest Department.	
......	Conservator of Forests, Northern Circle.	1 elephant.
Ganjám	District Forest-officer	1 do.
Vizagapatam ...	Do.	1 do.
Gódávari	Do.	1 do. and one 1st-class boat. †
Kistna	Do.	1 1st-class boat.†
Nellore	Do.	1 2nd-class boat.‡
Kurnool	Do.	1 elephant.
South Arcot ...	Forest Officers generally	3rd-class boats.†

The elephants are used only for the carriage of tents and not as a means of locomotion. The officers using the elephants are charged 8 annas per diem for each day on which an elephant is used.

* Cost of construction and repair is recouped from the officer's pay by monthly deduction, in this case Rs. 27-14-5.

† Government boats supplied to Forest-officers are classified into three classes :—
(1) First-class boats costing Rs. 1,500 and over, (2) second-class boats costing from Rs. 750 to Rs. 1,500 and (3) third-class boats costing under Rs. 750. Forest-officers when using these boats on duty pay rent for them at the following rates for the days on which the boats are actually in use :—

	RS.	A.	P.	
1st-class boats	1	0	0	per day.
2nd-class boats	0	8	0	,,
3rd-class boats	0	4	0	,,

(*Vide* rules appended to G.O., No. 372, Revenue, dated 29th May 1890, and Board's Proceedings, Forest No. 729, dated 25th October 1893.)

‡ Intended primarily for the carriage of minor forest produce, but is used occasionally as a travelling boat by the Conservator and the District Forest-officer.

G.O., No. 388, Finl., 23-6-96.

Order 125, para. 3.]

APPENDIX VII.

A.—*Principles laid down by the Government of India regarding the Application of Article* 1093 *of the Civil Service Regulations.*

Resolution.—It has been brought to the notice of the Government of India that the provisions of article 1093 of the Civil Service Regulations are sometimes applied to cases in which it does not appear that the interests of the public service require officers to send their horses or camp equipment by steamer or railway. In framing the rule contained in article 1093 and in allowing Local Governments to delegate their powers under that rule to Heads of Departments and other authorities, it was not the intention of the Government of India that officers should, when making ordinary journeys on tour or transfer, be entitled, in addition to drawing travelling allowance, to convey their horses or camp equipment at Government expense, even when the nature of their duties requires them to maintain horses or camp equipment. The rule was intended to meet the more or less exceptional case of an officer requiring, for the discharge of his official duties, to make use of his horses or camp equipment in one place immediately or very shortly after having had to use them in the public service in another place, and who is therefore obliged in the interests of the public service to convey them by railway or steamer. It is only therefore when it is shown that public interests would suffer if an officer sent on his horses or camp equipment by road or country cart, or (in cases of distant transfers) if he sold and replaced them, instead of despatching them by the quickest means at his command, that the cost of their conveyance by rail or steamer should be sanctioned. It also follows that the concession should not be made to an officer who sends forward his horses in order to avoid the expense of hiring the means of conveyance on a journey for which he draws travelling allowance, for that is the very charge which the travelling allowance is in such a case meant to defray. Nor can the rule be applied to meet the charges for conveyance to the officer's station of a horse or of equipment purchased from a place at a distance.

2. The Government of Bombay have from time to time issued orders with a view to restrict the application of article 1093 to the cases which it is intended to meet, and in the opinion of the Government of India it is desirable that other Local Governments should issue instructions to a similar effect. The Government of Bombay require the authorities, to whom they delegate the powers conferred on them by article 1093, to submit twice a year a return of sanctions given, with brief notes explaining the circumstances of each case. They also prohibit these authorities from sanctioning the conveyance at Government expense of more than two horses.

3. The Government of India do not desire to lay down a hard-and-fast rule limiting the powers at present conferred on Local Governments for the sanction of the conveyance of horses or camp equipment at Government expense. But in future Local Governments should confine the application of the existing rule to those cases to which the first paragraph of this resolution shows they are meant to apply, and they should issue any

instructions which may appear necessary to ensure that the authorities subordinate to them do not grant the concession in cases where the officers themselves should properly bear the charge of conveyance.

Government of India Resolution No. 1603-Ex., Fin. and Com. Dept., dated 10th April 1896, printed in B.P., No. 187 28-5-96.

B.—*Meaning of the expression "Interests of the Public Service" occurring in Article* 1093 *of the Civil Service Regulations.*

Government of India Resolution No. 5453-Ex., Fin. and Com. Dept., dated 29th December 1896, printed in B.P., No. 43, 3-2-97.

* * * *

3. I am also directed to say that the expression "interests of the public service" certainly includes the economy of an officer's time, and that His Honour the Lieutenant-Governor has misunderstood the intention of the orders in the Resolution, No. 1603, dated the 10th April 1896, in this respect: there is no objection to the application of article 1093 to cases in which the Local Government thinks that the conveyance of camp equipment or horses by rail will serve the public interests by enabling an officer to do more work than he otherwise would in a given time.

* * * *

Government of India Resolution No. 195-S.R., dated 14th January 1899, printed in B.P., No. 187, 8-8-99.

2. * * * *

The necessity contemplated in the article in question for the conveyance of horses, camels or camp equipment by rail in the interests of the public service, is the *necessity* of an officer at once proceeding into camp on joining his new appointment, and the fact that an officer may, for instance, require his horses and carriage on arrival as a means of conveyance to his office, has never been recognized by the Government of India as justifying the charges for their removal being borne at the public cost.

C.—*Form of Application under Article* 1093 *of the Civil Service Regulations.*

Name and designation of officer.	Whether the journey was on account of transfer or duty.	Weight of camp equipment and number of horses carried (*each shown* separately).	Charges incurred on account of carriage of camp equipment of horses (*each shown* separately).	Station from which the officer started or was transferred.	Station at which the officer arrived or to which he was transferred.	Date on which the officer left the station in column 5.	Date on which the officer arrived at the station in column 6.	Grounds of application.	Remarks and order of the Board of Revenue or head of department.	Order of Government.
1	2	3	4	5	6	7	8	9	10	11
			RS. A. P.							

B.P. No. 208, 4-9-99.

Order 127, para. 2, note (2).]

APPENDIX VIII.

Form in which Applications for exemptions from Examination Rules for making acting appointments in a Collectorate should be submitted to the Board.

Name, age and educational qualifications of the nominee.	Examination or examinations in respect of which exemption is sought.	The post in which it is proposed to employ him and the nature of the appointment, *i.e.*, whether acting or sub. *pro tem.*	Pay of the appointment and rate of monthly allowance which it is proposed to give the candidate.	The period for which the appointment is to last.	Period for which sanction is now sought (with dates of commencement and of termination).	Is this a first application or one for renewal of a previous sanction? In the latter case quote the order of sanction, referring to the previous Board's Proceedings, if the exemption was sanctioned by the Board; and state for how lo g the candidate has been already exempted.	Is no passed candidate available, and what steps have been taken to procure one?	Recommendation.	Remarks.
1	2	3	4	5	6	7	8	9	10

Order 127, para. 2, note (4).]

APPENDIX IX.

Half-yearly return of Unpassed Candidates employed in the district of .

Name, age and educational qualifications of the unpassed candidate.	The post to which he was appointed and description of appointment, whether acting, sub. *pro tem.*, or temporary.	Duration of vacancy.	Pay of appointment.	Rate of monthly allowance paid to the candidate.	The period for which the appointment was sanctioned, with dates of commencement and of termination,		Number of previous occasions on which the same person was exempted from the examination rules.	Steps taken to procure the services of passed candidates.	Remarks.
					(*a*) by the Divisional Officer.	(*b*) by the Collector.			
1	2	3	4	5	6		* 7	8	9

* In this case quote the number, date and series of the Board's Proceedings sanctioning the appointment.

Order 130, para. 7.]

APPENDIX X.

Form in which reconveyance of Immovable Property should be executed.

Form of Reconveyance of Property.

THIS INDENTURE made the day of 19 , BETWEEN the within-mentioned the RIGHT HONOURABLE THE SECRETARY OF STATE FOR INDIA IN COUNCIL
(hereinafter called the Mortgagee) of the first part and the within-named (hereinafter called the Mortgagor) of the second part and the within-named and of the third part WHEREAS on the day of 19 the Mortgagor retired [or "was dismissed"] from the within-mentioned office of AND WHEREAS it has been agreed by and between the parties hereto that the immovable property in the first Schedule to the within-written bond or obligation particularly mentioned and described shall be released from all further liability or charge under or by virtue of the within-written bond or obligation AND WHEREAS in part performance of the said agreement the several instruments of title and documents specified in the second Schedule in the within-written bond or obligation have been returned and delivered up by the Mortgagee to the Mortgagor NOW THESE PRESENTS WITNESS that in pursuance of the said agreement and in consideration of the premises he the Mortgagee doth hereby release unto the Mortgagor his executors administrators legal representatives and assigns ALL and singular the *messuages* * lands and premises in the first Schedule to the within-written bond or obligation and in the Schedule hereunder written particularly mentioned and described or which now by any means are subject to redemption under or by virtue of the within-written bond or obligation with their rights easements and appurtenances AND all the estate right title interest claim and demand whatsoever of him the Mortgagee in to and upon the same premises TO HAVE and to hold the said premises hereinbefore expressed to be hereby released unto the Mortgagor his executors administrators legal representatives and assigns discharged from all monies intended to be secured by the within-written bond or obligation and from all claims and demands for or in respect of the said monies or any part thereof or of the within-written bond or obligation PROVIDED ALWAYS and it is hereby agreed and declared that nothing herein contained shall be deemed to release or discharge the Mortgagor and the within-named and or any or either of them or any or either of their executors administrators or legal representatives from any liability under or by virtue of the within-written bond or obligation incurred prior to the date of these presents AND the Mortgagee doth hereby for himself his successors and assigns covenant with the Mortgagor his executors administrators legal representatives and assigns that he the Mortgagee has not done or knowingly suffered or been party or privy to anything whereby the said premises hereinbefore expressed to be hereby released or any part thereof are is or may be impeached affected or incumbered in title estate or otherwise howsoever or whereby he the Mortgagee is in anywise hindered from releasing the said premises or any

* The word "messuages" should be omitted where no houses are included in the security.

part thereof in manner aforesaid IN WITNESS whereof by order and direction of the Governor in Council of Fort Saint George acting for and on behalf of the Mortgagee and the Mortgagor and the said and have hereunto set their respective hands and seals the day and year first above written.

The Schedule above referred to.

Signed sealed and delivered by the above-named in the presence of .

Signed sealed and delivered by the above-named in the presence of .

Signed sealed and delivered by the above-named in the presence of .

Signed sealed and delivered by the above-named in the presence of .

B.P., No. 1841, 19-6-85.

Order 132, para. 1.]

APPENDIX XI.

Mr. F. A. Nicholson's Circular on the Black Mark System.

"The Acting Collector is of opinion that, as a rule, the imposition of "fines as a substantive punishment, complete in itself, is undesirable. "It is the Collector's opinion that continuous watchfulness and pressure are "far more useful than occassional fines, which are too often the result of "spasmodic energy, as in a recent case when every gumasta of the office "has been fined in one quarter for the same offence, and not another fine "imposed for any other offence whatsoever, or they result from a general "want of watchfulness or knowledge of work which has allowed clerks to "become slipshod till some glaring offence comes to notice, usually in such "cases, on the reprimand or call for explanation by a superior officer.

"2. The Collector cannot absolutely ensure constant watchfulness, "though the introduction and enforcement of system, and of various aids "to punctuality and accuracy, and the reduction, as far as possible, of "correspondence are intended to assist such watchfulness. He would will-"ingly see the district 'fine' returns blank, and will do his best to make them "so by such watchfulness, by such warnings and by such orders as may "assist, so that all officers, may receive their pay in full.

"3. The Collector does not in the least propose to do away with penalties, "even with fine; he would merely systematize punishment, making repri-"mand the ordinary penalty, but a penalty far more serious in itself and "in its possible results than the frequent fine. At present, it is feared, "rather it is known, that the head of an office may get very angry on "occasions with his subordinates, but the matter rests there; no record is "kept, possibly because the anger was not judicial and deliberate. The "result is that subordinates get lax, the officer on being found fault with, "states that his office is incapable and disobedient, and on being asked "to give details is unable to do so; or he hands up a really careless clerk "for suspension for a particular negligence not worthy of suspension in "itself, and props up his recommendation by a general assertion that the "clerk is lazy, &c.; again no details are forthcoming. Instances might be "quoted and multiplied. If, however, the head of an office opens a default "book, and strictly enters therein every case in which a reprimand has been "really necessary, and has been duly administered by written order, after "hearing the clerk's explanation, it will soon be seen whether a subordinate "is really lax or incapable, and substantial punishment can then be meted "out with the certainty that it is deserved and that due warnings have been "given but have been unheeded.

"4. It is here that fines take their proper place: a fine should be "imposed after reprimands, duly recorded, are found to fail of effect; a "fine should then be imposed not so much as a substantive penalty, but to "accentuate the accompanying reprimand and to warn the clerk that the "patience of the head of the office is exhausted and that the régime of "punishment is begun. This rule, of course, is not absolute; the first "recorded offence may be grave enough to require fine, but as a general rule, "the default book with its record of black-marks is infinitely more powerful "and terrorizing than spasmodic or occasional fines, for it can never be "known when the head of the office will consolidate the accumulations of

"the default book into one order or arzi, and proceed to inflict or to move "for the grave penalties of suspension or dismissal; while the permanence "and clearness of its record render the following punishment a certainty.

"5. The default book with its systematized record is not intended for "serious cases where severe punishment is at once called for, but for the "entry of those not unfrequent cases of negligence, disobedience and "delay which at present are not recorded or are spasmodically punished. "Serious cases must be dealt with in the usual way.

"6. Entries in a default book may be scored out with a note stating the "reasons, if a subordinate has by continuous subsequent good conduct "earned the concession.

"7. The Collector trusts that in this as in other matters, control, repri-"mand and punishment will be made judicial and systematic and that "the day has passed when Tahsildars can, in answer to a call for expla-"nation, complain that their office is useless, careless, disobedient and yet "be unable to point out a single recorded reprimand, or a single arzi of "complaint for years. Persistent watchfulness, persistent pressure will, in "a few years or less, result in the development of accuracy and punctuality "or in the weeding out of the really incapable or disobedient from the "public service.

Maintenance of Default Book.

"Officers who are required to maintain Conduct Registers or Default "Books regarding their subordinates will treat such registers as important "and confidential, keeping them under lock and key in the confidential "box and on no account allowing them to circulate or lie about in the office. "There are several obvious reasons for this precaution. It is further "directed that a copy of the remarks made in the register be sent up at "once to the officer immediately superior to the officer making the original "entry, viz., of those made by the Deputy Tahsildar and Taluk Sheristadar "to the Tahsildar, of those made by the Tahsildar to the Divisional officer, "and of those made by the Divisional officer to the Collector; these copies "will be noted up at once by the confidential clerk in a register to be kept "for the purpose, the copy itself being sent to the record-room in the usual "way. The precautions will prevent all future destruction or mislaying of "conduct registers. All registers must be permanent and substantial, "prepared and maintained individualwar.

"2. It is feared that heads of offices do not quite realize the importance "of these registers and of their strict maintenance: that the clerks do "is shown by the recent loss or destruction of them in three offices. In one "office the register was allowed to circulate without precaution in the "office; apparently this was also the case elsewhere. The register is of "the utmost importance to discipline; it records all faults worth noting (not "every trivial mistake or stupidity), and at one single glance gives the "head of the office, even though a new arrival, a history of his subordinates; "it enables punishment to be inflicted with certainty, weight and justice, "and it is impossible for defaulters and idlers to escape the penalty of "misconduct by the difficulty of tracing their antecedents; in one office a "clerk nearly escaped, though an idler, because it took a month to ascertain "his prior misdeeds, the conduct register not having been maintained.

"3. When a clerk or other subordinate evinces signs of negligence, "incapacity, insubordination and the like, the head of the office must "begin steadily to note up his delinquencies; in all cases the defaulter's "explanation should be taken, a deliberate opinion recorded, and an entry "then formally and carefully made giving an abstract of the fault and expla-"nation, recording the opinion and penalty, if any, and referring to the

"disposal number for details. If this is done carefully and the books "properly kept, it will be impossible for idle and insubordinate taluk "gumastas to go on year after year with dozens of petty and useless fines, "but without any real supervision and discipline, and without serious "punishment. Practically, though Tahsildars when blamed *habitually* "grumble about an inefficient and useless staff, there have till last month "been no suspensions or dismissals such as would in that case necessarily "have happened had the hundred or so of taluk subordinates been strictly "looked after, and their conduct recorded as ordered. However, if Tahsil-"dars will not maintain discipline and efficiency by the means at their "disposal, they must themselves expect to be, and will be, considered as "inefficient or as conniving at inefficiency."

B.P., No. 285, 27-7-96.

Order 135, para. 2, note.]

APPENDIX XII.

A.—*Procedure preparatory to retiring an Officer from service.*

I. Whenever an officer of the Land Revenue Department employed in an office subordinate to a Divisional officer applies for pension, or whenever it is thought desirable to retire him, the immediate Head of his office should prepare a draft application for pension and forward it with the officer's service register through the Divisional officer to the Treasury Deputy Collector, who, after due scrutiny and such further enquiry as may be necessary, will return the service register to the Divisional officer certifying that all information is ready for the immediate completion of the pension application. Then and not till then may the retirement of the officer be recommended or his application for pension be accepted. In either case the Divisional officer will at once address the Collector for orders. On receipt of the Divisional officer's communication, the Collector will pass final orders as to the date from which the officer should retire or be pensioned, which order will be communicated to the Divisional officer to be given effect to, and to the Treasury Deputy Collector for the preparation of the final application for pension and for its submission to the Collector for signature. This procedure will prevent delay in the submission of pension applications and guard against officers being retired who may have yet a few months to complete service entitling them to a higher rate of pension.

II. Where the immediate Head of an office subordinate to the Divisional officer finds an officer unfit for service and his examination by a Medical officer is considered imperative, he should at once report the fact to the Divisional officer forwarding a draft application for pension or gratuity, as the case may be, along with the service register. The Divisional officer will forthwith send them to the Treasury Deputy Collector, who, after such further enquiry (if any) as may be necessary, should certify that the pension or gratuity application is ready for signature. On receipt of this certificate (but not till then) the Divisional officer will address the Medical officer requesting him to examine the officer and furnish a certificate as to his fitness or unfitness for further service. The Divisional officer should next send a copy of his communication to the Treasury Deputy Collector through the Collector. Immediately on receipt of the Medical officer's certificate, the Divisional officer will issue the necessary orders in case the officer is declared fit. In case the certificate declares him to be unfit for further service, the Divisional officer will, without delay, forward it to the Treasury Deputy Collector through the Collector who will pass orders for the immediate preparation of the final application for pension or gratuity and communicate them to the Divisional officer, so that effect may be given thereto by dispensing with the officer's services from the date of the medical certificate. The Treasury Deputy Collector will, without delay, prepare the pension or gratuity application and obtain the Collector's signature to the same. As soon as the pension or gratuity application is submitted to the Accountant-General, the Treasury Deputy Collector will inform the Divisional officer. If in any case there appears to be undue delay in the submission of the pension application (*i.e.*, if the Treasury Deputy Collector delays the communication of the fact for more than a month), the Divisional officer will invite the attention of the Treasury Deputy Collector to the delay in order to avoid the risk of the pension application being mislaid.

III. The above procedure should be strictly observed, so that there may be no delay in the submission of pension applications to the Board or Government as the case may be. The Collector should warn all Tahsildars, Deputy Tahsildars and Taluk Head Accountants that he will hold them personally responsible for neglect or disobedience in respect of these orders.

B.—*Procedure after Retirement of an Officer from Service.*

I. Before despatching an application for pension or gratuity to the Accountant-General, the Head of an office should satisfy himself that the application has been prepared in conformity with the instructions issued by that officer, which are reproduced here for ready reference.

1. *Affidavit* or contemporary evidence should be submitted for such periods of service as cannot be verified from records.

2. *Affidavit* or contemporary evidence should state in full detail (1) whether applicant was in permanent employ, and (2) whether there were any breaks in the service or whether any leave was granted.

3. *Age.*—When the precise date of birth is not known, the 1st July of the year of birth should be assumed.

4. *Age* as given in service book, if subsequently amended, should be supported by a Government Order approving the alteration.

5. *Age of incapacity* to continue in service—superior 55 and inferior 60.

6. *Alterations.*—Make in red ink and initial.

7. *Average emoluments.*—Append a memorandum of calculation with reference to articles 530–532, Civil Service Regulations.

8. *Average emoluments.*—When a pension is partly debitable to an Incorporated Local Fund, the memorandum should take the form of history of services, the words local or provincial, as the case may be, being entered under the column headed 'Establishment.'

9. *Character and conduct.*—State merely whether good, bad, fair or indifferent without remarks, which should be made only when absolutely necessary to a right understanding of the case.

10. *Compensation pension owing to reduction of establishment.*—State why employment could not be found elsewhere, and what the amount of savings effected is.

11. *Delay.*—Explain delay in submission of application beyond a month.

12. *Gratuity.*—Inferior servants having sufficient superior service for pension are entitled to gratuity for inferior service, though retired at 55 years of age.

13. *Gratuity.*—Inferior servants are entitled to separate gratuity for superior service in addition to gratuity for inferior service.

14. *Gratuity.*—Inferior servants adding superior service to inferior for combined pension are not entitled to gratuity for the former.

15. *History of services.*—Give date, month and year of the various appointments, promotions and cessations. A month is reckoned as 30 days.

16. *History of services.*—When the applicant is acting, state his substantive appointment.

17. *History of services.*—Enter the several rates of acting allowances separately from pay.

18. *History of services.*—All periods not reckoned as service should be distinguished and reasons for their exclusion given in the remarks column.

19. *Identification marks.*—Specify a few conspicous marks, not less than four if possible.

20. *Leaves irregularly granted.*—State the name and designation of the officer responsible and the amount of allowances overdrawn.

21. *Leave to inferior servants.*—All periods of duly-sanctioned leave count.

22. *Leave of all kinds* (save casual) should be entered in detail in the service book.

23. *Leave to inferior servants without allowances.*—When treated as qualifying, specify in a separate memorandum with particulars (1) the extent to which leave could have been granted with allowance; (2) the period for which the leave was actually availed of; and (3) the leave taken without allowances.

24. *Medical certificate.*—If granted after the applicant has ceased to do duty, state the cause of delay.

25. *Medical certificate.*—Give reasons in case of retention in service after the grant of the certificate.

26. *Medical certificate* should invariably accompany the application.

27. *Medical certificate* should state particulars required under article 487 (*b*) of the Civil Service Regulations in respect of applicants under 55 years, and the explanation of the Head of the office should be given under head 5 on the third page of the application.

28. *Medical certificate* should be granted only by Commissioned Medical officers, District Medical and Sanitary officers and Civil Surgeons, and not by a Warrant Medical officer, Civil Apothecary or Hospital Assistant.

29. *Medical certificate.*—The certifying officer should be one belonging to the same district; otherwise explanation should be given.

30. *Name.*—Specify in full the house or country name of the applicant and of his father.

31. *Name.*—When the initials or name of the applicant are incorrectly given in the various records consulted, mention the fact in forwarding the application to avoid unnecessary references from the Accountant-General.

32. *Resignation of service.*—The Head of the office should state the cause of resignation when it involves a break of service.

33. *Resignation of service.*—The Head of the office should also state (1) whether he is in favour of condoning such break, and (2) if so whether with or without a reduction of the pension or gratuity otherwise admissible.

34. *Retirement date.*—The entries in the service book, pension application, and the last-pay certificate should correspond.

35. *Retirement.*—If voluntary, state the fact against head 5 in the third page of the application.

36. *Retiring pension.*—An officer over 55 years of age need not necessarily be recommended for superannuation pension, if entitled to retiring or invalid pension.

37. *Superannuation.*—If ordered by the Board or Government, quote its order, number and date against head 5 in the third page of the application.

38. *Service.*—Cause of termination in each appointment should be entered in the service book and attested.

39. *Service in an acting appointment.*—If counting, state (1) whether the appointment was fully vacant; (2) whether another counted service during the period; and (3) how the original vacancy occurred, if the applicant came in a chain of arrangement.

40. *Service in temporary appointment.*—State always whether or not the applicant retained a right to revert to his substantive appointment, furnishing a copy of the departmental order.

41. *Service, Foreign*, should in every case be supported by the Government Order sanctioning the transfer and a memorandum of contributions paid.

42. *Service book.*—State the reason for the omission of signature of the Head of the office or that of the applicant in any case.

43. *Suspension or dismissal.*—When the order does not contain full particulars, a brief statement thereof should be appended. If the order itself is not forthcoming, a summary of available evidence should be sent with the application.

44. *Transfer* from qualifying to non-qualifying service under Government should be supported by a copy of the authority stating whether the transfer was voluntary or made under competent authority.

45. *Verification.*—In the column 'how verified' in the history of services, note the class of records against the entries, such as pay bills, acquittance rolls, &c.

46. *Verification.*—When the fact of service in another office is not satisfactorily attested in the service book, a duly certified abstract from the Head of that office should accompany the application.

47. *Vernacular* entries should be accompanied by translations in English.

II. The Board of Revenue is empowered to grant pensions and gratuities to Revenue and Forest subordinates whether in superior or inferior service drawing Rs. 20 a month and less, in cases in which such claims are certified by the Accountant-General to be admissible under the strict letter of the Civil Service Regulations. Applications on behalf of persons employed in the following establishments should, therefore, be submitted for sanction to the Board of Revenue through the Accountant-General:—

(*a*) Collector's establishments including establishments of the Sub-Collector, Head Assistant Collector, Assistant Collector and Deputy Collector,
(*b*) Revenue Settlement,
(*c*) Inam Commission,
(*d*) Salt and Abkári,
(*e*) Customs,
(*f*) Income-tax,
(*g*) Stamps, and
(*h*) Forests.

III. Officers who have retired from the service should be required to furnish information to the Head of their late office regarding their place of residence, in case it should be necessary to obtain further information from them.

IV. Pension applications should not be treated as papers which may be dealt within the ordinary course; but their disposal as well as subsequent references, if any, from the Accountant-General or any other officer should be regarded as emergent.

Order 138, para. 1, clause (i).]

APPENDIX XIII.

List of Persons in the District qualified for the post of Deputy Tahsildar or Sub-Magistrate. / Tahsildar.

Number.	Name of officer.	Present appointment and pay thereof.	Age.	Total service.	Service in qualifying grades (see para. 2 of Standing Order No. 138).	General educational qualifications.	Special Tests passed, with dates of passing.	Conduct and character.	Whether possessed of landed property within the limits of the district.	Whether the officer has previously exercised second-class magisterial powers or else third-class powers for a period of not less than six months.	Whether able to ride.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13

Note.—(1) The page of the supplement to the *Fort St. George Gazette*, in which the officer's name is to be found, should be shown in column 8.

(2) Columns 11 and 12 should be filled in only in the case of officers qualified for the post of Tahsildar.

(3) In the case of nominees who are not graduates and who have not passed either the Revenue or the Criminal test in the higher grade, a declaration in the following form should be appended in the remarks column and signed by the Collector: "I hereby declare that the merits of the officer are such that the interests of the district administration will be distinctly promoted by his appointment."

B.P., No. 191, 21-7-98; G.O., No. 454, 14-7-99.

APPENDIX XIV.

Scale of Travelling Allowance for Journeys performed by Boat.

The scale of travelling allowance to non-gazetted ministerial officers and menials for journeys performed by boat in Kistna, approved by Government under the provisions of clause 1 of article 1170 of the Civil Service Regulations, is as follows :—

A.—*For journeys performed by boat along the Bezwada-Masulipatam Canal.*

(1) *Officers of the Second Class.*—Daily allowance or actual travelling expenses as defined in article 15 of the Civil Service Regulations, subject to a maximum of Rs. 2-8-0 for accommodation in cabin *plus* 8 annas for accommodation for one servant in the boat.

(2) *Officers of the Third Class whose pay is Rs.* 50 *and upwards.*—Daily allowance or actual travelling expenses as defined in article 15 of the Civil Service Regulations, subject to a maximum of Rs. 1-4-0 (for half a cabin) *plus* 8 annas for one servant.

(3) *Officers of the Third Class whose pay is below Rs.* 50.—Daily allowance or actual travelling expenses as defined in article 15 of the Civil Service Regulations, subject to a maximum of Rs. 1-4-0 (for half a cabin).

(4) *Officers of the Fourth Class.*—Daily allowance or actual travelling expenses as defined in article 15 of the Civil Service Regulations, subject to a maximum of 8 annas.

G.Os., No. 487, Finl., 25-6-94 ; No. 379, Finl., 16-6-96 ; No. 399, Finl., 14-5-97.

B.—*For journeys performed by boat along the Bezwada-Ellore Canal.*

(1) *Officers of the Second Class.*—Daily allowance or actual travelling expenses as defined in article 15 of the Civil Service Regulations, subject to a maximum of Re. 1 for accommodation in cabin *plus* As. 2 for accommodation for one servant in the hall.

(2) *Officers of the Third Class whose pay is Rs.* 50 *and upwards.*—Daily allowance or actual travelling expenses as defined in article 15 of the Civil Service Regulations, subject to a maximum of As. 8 (for half a cabin) *plus* As. 2 for one servant.

(3) *Officers of the Third Class whose pay is below Rs.* 50.—Daily allowance or actual travelling expenses as defined in article 15 of the Civil Service Regulations, subject to a maximum of As. 8 (for half a cabin).

(4) *Officers of the Fourth Class.*—Daily allowance or actual travelling expenses as defined in article 15 of the Civil Service Regulations, subject to a maximum of As. 2.

G.O., No. 680, Finl., 27-8-97.

Chapter XIII.

VILLAGE OFFICERS.

145. Introductory—*Scope of the Chapter.*—This chapter deals with (1) the appointment, punishment and removal of village officers; and (2) the law under which hereditary village offices and the emoluments attached to them may be recovered by suit.

2. *Acts and Regulations referred to.*—The special law relating to these matters is comprised in certain enactments of the Madras Legislature, viz., Regulations XXV and XXIX of 1802, Act I of 1889, Act II of 1894, and Act III of 1895. Certain other provisions of law (*e.g.*, section 52 of Act II of 1864 and the Court Fees Act VII of 1870) are occasionally applied to village offices. All matters provided for by law are contained in the first part of this chapter, while matters dealt with by executive order only form the second part.

3. *Divisions of the Chapter.*—Information regarding Village Munsifs appointed under Act I of 1889 as also that regarding the five classes of hereditary officers enumerated in paragraph 1 of Standing Order No. 147 *infra* (except those in note 3 to clause (1)), should, as a rule, be sought for in Part I of this chapter, while information relating to the non-hereditary offices enumerated in note 3 to clause (1) of paragraph 1 of the same Order as well as the rules regarding the grant of leave to, and the transfer and criminal prosecution of, all village officers should be looked for under Part II.

4. *Personal Conduct Rules inapplicable.*—The rules contained in the pamphlet entitled "The Personal Conduct of Public Servants" do not affect village officers, but their powers and duties are described in detail in the "Village Officers' Manual"* as well as in the rules framed under Acts II of 1894 and III of 1895 (Appendices II and III).

B.P., No. 404, 8-11-95.

PART I.—MATTERS PROVIDED BY LAW.

146. Village Munsifs appointed under Madras Act I of 1889—*Appointment of Village Munsifs.*—The following rules have been laid down in regard to the making of such appointments:—

(i) [a] When the local jurisdiction of the village court is conterminous with a village, the Collector shall appoint to be Village Munsif, the person discharging the duties of the office of head of the village.

(ii) When, in consequence of grouping or sub-division of villages under section 6 of the Act, the local jurisdictions are not conterminous, the Collector shall appoint to be Village Munsif of each such village

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court a person other than a head of a village residing within the jurisdiction of the village court. [c] The person so appointed must have passed the Primary School Examination and the Village Officers' Special Test in powers and duties of village officers and village sanitation,[c] and the Collector shall in such cases give preference to a member of a family in which the office of head of village or headman within the jurisdiction of the village court is held by hereditary right.[a]

(iii) [b] The order of appointment should explicitly set forth that the appointment holds good for such time only as the person appointed actually discharges the duties of village headman. If a village headman is dismissed or suspended, he will thus cease *ipso facto* to be munsif; similarly a gumasta nominated to discharge the duties of headman and for that reason appointed Village Munsif will cease to be munsif immediately his acting appointment as headman terminates.[b]

Note.—[d] Under section 7 of Act I of 1889 residence within the jurisdiction of the village court is a condition precedent to the appointment of any person as Village Munsif.[d]

[a] G.O., No. 431, Judl., 28-2-93; B.P., No. 143, 24-3-93. [b] G.O., No. 87, 31-1-93.
[c] Rule 21 of the Rules under Mad. Act III of 1895.
[d] G.O., No. 283, Judl., 16-2-98; B.P., No. 42, 22-2-98.

2. *Appeals against Orders of Appointment.*—Government has ruled that under section 5 of Regulation II of 1803, the Board of Revenue has power to entertain an appeal in the matter of the appointment of a Village Munsif. Such appeals should be presented within three months from the date of the Collector's order.

G.O., No. 2625, 30-5-92; B.P., No. 332, 29-6-92.

3. *Punitive Orders affecting Village Munsifs and Appeals against such orders.*—Under section 8 of the Act, the Collector may, of his own motion or on requisition made by the District Judge, suspend or remove a Village Munsif for incapacity, neglect of duty, misconduct or other just and sufficient cause. In such cases, an appeal lies to the Board of Revenue if the order has been passed by the Collector on his own motion, or to the High Court if the order has been passed on a requisition from the District Judge, provided that it is in either case presented within three months from the date of the Collector's order.

Section 8 of Mad. Act I of 1889.

Note.—The general rules of equity, good sense and convenience laid down in Standing Order No. 133 should be borne in mind by officers entrusted with enquiries into the conduct of Village Munsifs.

147. Classification of Hereditary Village Offices and the Law applicable thereto—*Classification of Hereditary Village Offices.*—The following classification of village offices is based on section 3 of Madras Act III of 1895 and the various classes of offices will be referred to, whenever it may be convenient to do so, by the numbers assigned to them in this classification. The first four classes or groups enumerated below correspond to the four classes in section 3 of Act III of 1895:—

(1) Hereditary village offices in local areas to which the Madras Village Cess Act, 1893, has been or may be extended.

Note.—(1) The Madras Village Cess Act, IV of 1893, has been extended to all districts of the presidency.

Note.—(2) The hereditary village offices to which this clause refers are—

(a) Village Munsifs,
(b) Patels, monigars and peddakapus,
(c) Karnams,
(d) Nirgantis,
(e) Vettis, totis and tandalgars,
(f) Talaiyaris.

} in ryotwari tracts.

(3) The following village offices in ryotwari tracts are **not hereditary :—**

(a) All village offices in Tanjore, Trichinopoly, Salem, the Nilgiris, South Canara, and Malabar.

(b) All village offices when held *temporarily*, *i.e.*, by substitutes and deputies discharging the duties of the permanent incumbents.

(c) The office of *assistant karnam* in all districts.

(d) In Kistna, the office of *revenue monigar* or *assistant munsif* and that of *tirvaijasti karnam* or village accountant appointed for the collection of water-rate.

(e) In Kurnool, the office of forest talaiyari and village policeman.

(2) Hereditary village offices to which Madras Act II of 1894 has been extended.

Note.—The offices to which this clause refers are those of (1) the village accountant, (2) the village headman, and (3) the village watchman or talaiyari.

(3) Hereditary village offices, other than those forming classes 4 and 5 *infra*, in proprietary estates to which Madras Act II of 1894 has *not* been extended.

Note.—It has been specially held by Government that the "Paiks" and "Doras" of Gumsur and Parlákimedi in Ganjám are hereditary village officers falling under this group.

B.Ps., No. 238, 2-7-96; No. 190, 3-6-97.

(4) Hereditary offices of village artizans and village servants such as—

(i) the village carpenter,
(ii) the village blacksmith,
(iii) the village barber,
(iv) the village washerman,
(v) the village potter,
(vi) the village astrologer,
(vii) the village purohit or priest.

(5) The office of karnam in estates governed by Regulation XXIX of 1802, *i.e.*, in all permanently-settled proprietary estates to which Madras Act II of 1894 has not been extended.

2. *Law applicable in Ryotwari Tracts.*—Hereditary village offices in ryotwari tracts are governed solely by Madras Act III of 1895.

3. *Law applicable in Proprietary Estates.*—In regard to hereditary village offices in proprietary estates the following facts should be borne in mind in determining whether they are governed by Regulation XXIX of 1802, by Madras Act II of 1894 or by Madras Act III of 1895 :—

(1) The appointment, punishment and removal of *village headmen*, *karnams* and *talaiyaris* in a proprietary estate are governed by Madras Act II of 1894, if Chapters I, II and V of that Act have been extended to that estate. These offices belong to **Class (2).** Chapters I, II and V of Madras Act II of 1894 have been brought into force from 1st October 1897 in the proprietary estates mentioned in the schedule annexed to the notification printed as appendix I. Inam villages situated within these estates of which the grant was made or confirmed by the British Government and portions of villages in permanently-settled estates, which have been alienated since the permanent settlement and separately registered, are for the present excluded from the

operation of the Act, as also villages held on permanent under-tenure and included within the limits of such estates.

(2) The appointment, punishment, and removal of *karnams* in proprietary estates other than those to which Chapters I, II and V of Madras Act II of 1894 have been applied are governed by Regulation XXIX of 1802. These officers form **Class (5)**.

(3) The appointment, punishment and removal of *village headmen (including monigars) and talaiyaris* in proprietary estates to which Chapters I, II and V of Madras Act II of 1894 have not been extended are governed by Madras Act III of 1895. These as well as the offices mentioned in clause (4) below come under **Class (3)**. (*Act III of* 1895, *sections* 7 and 11.)

B.P., No. 6, 8-1-96.

(4) The appointment, punishment and removal of *vettis, nirgantis* and *shroffs* in all proprietary estates are also governed by Madras Act III of 1895. (*Act III of* 1895, *sections* 7, 8, 9 and 11.)

(5) Both Acts II of 1894 and III of 1895 are silent as to the appointment, punishment and removal of the village servants and artizans forming **Class (4)**; accordingly these matters are outside the scope of the Acts.

(6) *Suits* for *office* or for *emoluments* preferred by officers, servants and artizans of **Classes (2) to (4)** should be decided exclusively under the provisions of Madras Act III of 1895.

(7) The Madras Hereditary Village Offices Act III of 1895 applies only to those hereditary village offices to which emoluments have been attached, and it does not create any hereditary right of succession to village offices which were not previously hereditary in character (*vide* sections 3 and 22). The Act came into force on the 1st October 1895, and has been extended to all the scheduled districts in the Gódávari district with the exception of the Dutsarti and Guditeru muttas. It does not apply to the scheduled districts in the Ganjám and Vizagapatam districts. (*Act III of* 1895, *section* 3.)

(8) Suits for the appointment of karnam in zamindari estates to which no portion of Madras Act II of 1894 has been extended should be filed in the Civil Court.

4. *Rules under Act III of* 1895.—The rules framed under section 20 of Act III of 1895 are given in appendix III. They relate to—

(i) the division, grouping and amalgamation of villages,

(ii) (*a*) the holding of enquiries under sections 6, 7 and 8,

(*b*) hearing of appeals under section 23 against orders passed under sections 6, 7 and 8,

(iii) the educational qualifications required of the holders of village offices forming class (i) in section 3,

(iv) (*a*) the procedure to be followed in disposing of suits,

(*b*) the procedure in regard to appeals from decrees or orders passed in suits,

(*c*) the registers to be maintained in connection with suits and appeals,

(v) (*a*) the execution of decrees and orders passed in original and appeal suits,
(*b*) the taxation of costs,

(vi) (*a*) salaries and other allowances,
(*b*) the method of payment of salaries, &c., to village officers,

(vii) (*a*) the duties of the holders of village offices forming class (1) in section 3,
(*b*) the duties of the holders of village offices forming class (3) in section 3,

(viii) the custody, production and transfer of accounts and other records kept by village officers.

5. *Rules under Act II of* 1894.—The rules framed under Madras Act II of 1894 are given in appendix II. They deal with the following subjects :—

(i) the division, grouping and amalgamation of villages,
(ii) the educational qualifications of village officers,
(iii) the duties of the several village officers, and the descriptions and forms of accounts and registers to be kept by them, and
(iv) the procedure to be followed in conducting enquiries under section 16 of Act II of 1894.

148. Appointment, Punishment and Removal of Village officers of class (1)—*Circumstances necessitating appointments.*—The appointment or selection of a village officer may be necessitated—

(1) by a vacancy caused by the death, dismissal, resignation, or suspension of a village official; or by reason of the registered village officer being a minor incapable of discharging the duties of his office;
(2) by the grouping or sub-division of villages in the course of a general or special revision of village establishments in which case the old village offices are considered to have disappeared with the units of the local area to which they were originally attached, and the offices in the new units of area are regarded as entirely new and distinct creations to which the incumbents of the extinct offices have, strictly speaking, no hereditary right;
(3) by a reduction in the number of offices in a village. (*Act III of* 1895, *section* 6.)

Note.—A temporary vacancy may also be caused by the grant of authorized leave of absence to a village officer; but the Acts (III of 1895 and II of 1894) do not provide for the filling up of vacancies of this kind.

2. *Principles to be observed at a revision of village establishments*—(i) *When villages are grouped or sub-divided.*—When the occasion for making an appointment is of the second kind referred to in paragraph 1, it is the policy of the legislature, as far as practicable, to respect the claims of the incumbents of the extinct offices. It has accordingly been provided that, in choosing a person to fill one of the new hereditary offices, the divisional officer shall select that individual whom he may consider to be the best qualified *from among the families of the last holders*

of the offices which have been abolished. This does not preclude the appointment of one of the office holders themselves if duly qualified. (*Act III of* 1895, *section* 6.)

(ii) *When village offices are reduced in number.*—When the occasion for making an appointment is of the third kind, *i.e.*, when the number of offices in a village is reduced without any change being made in the extent of the village unit, the Divisional officer is bound to retain those officers whom he may consider to be the best qualified, and dispense with the services of the others. It may happen that none of such officers is absolutely qualified, thus for instance none of them may have attained majority: in such a case some satisfactory test should be adopted in order to decide which among the rival claimants is relatively the best qualified, and that individual should be retained and allowed to discharge his duties by deputy. (*Act III of* 1895, *section* 10 (1) (*b*).)

B.P., No. 3495, Mis., 8-12-98.

3. *Who may appoint.*—Appointments are made by the Divisional officer. (*Act III of* 1895, *section* 10.)

4. *Rules of succession.*—Succession is determined by the general custom and rule of primogeniture governing succession to impartible estates in South India, and should accordingly be traced to the last permanent office holder. (*Act III of* 1895, *section* 10(2).)

Note.—The following rules contain Mr. J. D. Mayne's summary of the Law on the Subject of Succession to Impartible Estates in Southern India (Hindu Law, section 502) :—

"1. When an estate descends to a single heir, the presumption is that it will be held by the eldest member of the class of persons, who would hold it jointly if the estate were partible.

"2. In the absence of evidence to the contrary, the heir will be the eldest member of those persons who are nearer of kin to the last owner than any other class, and who are equally near to him as between themselves.

"3. Special evidence will be required to establish a descent by lineal primogeniture, that is by continual descent to the eldest member of the eldest branch, in exclusion of nearer members of younger branches.

"4. The presumption as to primogeniture of either sort may be rebutted by showing a usage that the heir should be chosen on some other ground of preference."

Illustration (1).—The last permanent holder of a village office leaves behind him two sons A and B, of whom A is the elder, and two grandsons by A, *i.e.*, C and D. A, the eldest son, will succeed his father.

Illustration (2).—If, however, A is dead or disqualified, the eldest of the remaining three heirs, B, C and D, succeeds in accordance with rule 1.

Illustration (3).—In the last case, succession should be traced from the last holder and not from the dead or disqualified A, and B being thus a "nearer member of a younger branch," special evidence would be required to show that C was entitled to succeed in preference to B.

B.P., No. 1015, Mis., 21-3-99.

Illustration (4).—When the last office holder has no male issue, and leaves behind him a daughter's son and divided brothers and nephews, the daughter's son would have preference over a divided collateral.

5. *Persons ineligible for Appointments.*—The following persons are not eligible for appointment: (1) females, (2) persons disqualified by minority (except minors registered under section 10 (5)), by want of mental and physical capacity, or failure to pass the prescribed educational tests, and (3) persons who have been convicted in a criminal court of an offence which the Collector considers so serious as to constitute a disqualification. (*Act III of* 1895, *section* 10 (1).)

6. *Temporary exclusion of next heir.*—When the vacancy is caused by the suspension or dismissal of a village officer, the Divisional officer has discretionary power to appoint a divided member of the dismissed or suspended officer's family during the life-time of the dismissed officer or until the suspended officer returns to duty. The discretion should be exercised with great caution. When an officer is dismissed under circumstances which, on administrative grounds, render it unadvisable to appoint even a divided member of his family, some one unconnected with the family should be appointed for the life-time of the dismissed man. (*Act III of* 1895, *section* 10 (4).)

Note.—If a stranger is appointed unconditionally in succession to a dismissed village officer such appointment should, subject to the contingencies mentioned in paragraph 14 *infra*, be considered to have been made in the absence of a qualified member in the line of succession of the dismissed man, and when a vacancy subsequently occurs succession will be traced from the stranger.

B.P., No. 408, 22–11–97.

7. *Education requisite in case of headman or karnam.*—In the case of the offices of village headman and karnam illiterates should be regarded as mentally incapable of discharging the duties of such offices and therefore ineligible for appointment.

B.P., No. 97, 10–3–96.

8. *Property requisite in case of village headman.*—In selecting men for the office of village headman, care should be taken to appoint individuals possessed of some property. As a general rule, persons who possess no independent means and depend entirely on the emoluments of the office are not suited for appointment as headmen.

B.P., No. 335, 3–9–96.

9. *The same person not to be karnam and village headman.*—It is undesirable on public grounds that the duties of headman and karnam should be discharged by persons who are closely related to each other; and the same objection entirely precludes the idea of entrusting the two offices to one individual.

B.P., No. 152, 21–4–96.

10. *Appointment of a remote heir or stranger*—(i) *Where rightful claimant is employed elsewhere.*—In cases where the hereditary right to a vacant office vests in a person who is employed elsewhere, or cannot be appointed for any of the reasons stated in the preceding paragraphs, the next qualified person in the line of succession should be appointed.

B.P., No. 152, 21–4–96.

(ii) *Where there is no qualified member in the line of succession.*—In the absence of a qualified member in the line of succession from the last office-holder a qualified stranger may be appointed. But a person entitled to succeed according to the law of succession stated in paragraph 4 may, so long as he is not barred by limitation, file a suit, and if successful recover the office. If no such suit is filed within three years and prosecuted to a successful conclusion, the appointment of the stranger will become permanent, and none but *his* heirs can sue for the office in succession to him. (*Act III of* 1895, *section* 10 (3).)

B.Ps., No. 408, 22–11–97; No. 712, Mis., 23–2–99.

11. *Appeals against Orders of Appointment.*—Against every order of appointment made in the circumstances referred to in clauses (2) and (3)

of paragraph 1 *supra* a single appeal lies within one month from the date of appointment: (1) to the Collector if the officer making the appointment is a Divisional officer, (2) to the Board of Revenue if the officer who originally disallowed or made the appointment happens to be the District Collector himself. (*Act III of* 1895, *section* 23 (1).) There is no appeal in regard to appointments made in a vacancy of the description mentioned in clause (1) of the same paragraph, and there is no second appeal in any case.

12. *Registration of Minors and Appointment of Deputies.*—When the next heir of the last office holder is a minor, such minor should be registered and a deputy appointed to discharge the duties of the office during his minority. (*Act III of* 1895, *section* 10 (5).)

Note.—No person entitled to hold a hereditary village office, except a minor, can be allowed to discharge his duties by a deputy unless during authorized leave of absence.

B.Ps., No. 152, 21-4-96; No. 1963, Mis., 22-7-98.

13. *Minor's Family to be consulted.*—In selecting the deputy, regard should be had to the wishes of the minor's near relatives, and some one acceptable to them should be appointed if possible; but if the person selected by the minor's family is not qualified or is otherwise unsuitable, another may be appointed. A deputy once appointed should not be dismissed merely because the minor's family expresses a preference for some one else.

B.P., No. 87, 5-3-96.

14. *Deputy's emoluments.*—Where inams have been enfranchised, the whole salary of the office should be paid to the deputy; but where the emoluments consist of land the deputy should receive only the assessment.

B.P., No. 87, 5-3-96.

15. *Deputy to instruct the minor.*—The deputy should be required to instruct the minor in the duties of the office; but neither the minor nor his family has any claim on the deputy for maintenance.

B.P., No. 87, 5-3-96.

16. *Infliction of punishments*—(i) *Powers of Divisional Officers.*—Divisional officers may, of their own motion or on complaint and after enquiry, fine, suspend, dismiss or remove any village officer of **class (1)** for misconduct, neglect of duty, incapacity, failure to reside in the village, or any other sufficient cause. (*Act III of* 1895, *section* 7 (1).)

(ii) *Powers of Tahsildars and Deputy Tahsildars.*—Tahsildars and Deputy Tahsildars are empowered to fine village officers of **class (1)** to the extent of one rupee in each case. (*Act III of* 1895, *section* 7 (2).)

Note.—Village officers residing in the subordinate villages of their groups need not be required to remove to the central village of the group, if their present residence does not cause inconvenience to the inhabitants. Otherwise the duty of a village officer to reside in the central village of his group should be enforced.

B.P., No. 229, 9-7-95.

17. *Appeals against Punitive Orders*—(i) *First Appeals.*—Against orders of a punitive nature an appeal lies—

(1) within one month to the Divisional officer or the District Collector according as the order appealed against was passed by an officer immediately subordinate to one or other of these authorities;

(2) within three months to the Board of Revenue in the case of orders passed by the District Collector. (*Act III of* 1895, *section* 23.)

(ii) *Second appeals.*—No second appeal against a punitive order is allowed except in the case of the dismissal of a village headman or karnam, in which case a second appeal lies within three months to the Board of Revenue. (*Act III of* 1895, *section* 23 (1) *proviso.*)

Note.—(1) When the District Collector reduces or modifies a punishment on appeal there is no second appeal except in cases where he dismisses a headman or a karnam.

B.P., No. 3928, Mis., 18-10-97.

(2) Paragraphs 18 to 22 of Standing Order No. 154 *infra* regarding the manner in which the rules of limitation should be worked in regard to suits apply to appeals against orders of appointment and punitive orders.

149. Appointment, Punishment and Removal of officers of class (2)—*Procedure in regard to appointment.*—Speaking generally, the powers conferred on Divisional officers in regard to the appointment of officers of **class (1)** may be exercised by the proprietor in the case of officers of **class (2)**. Accordingly paragraphs 1 to 10 and 12 to 15 of Standing Order No. 148 apply to the appointment of officers and the registration of minors of this class, the word 'proprietor' being substituted for 'Divisional officer' wherever the latter expression occurs. The power referred to in paragraph 6 of that Order, however, can be exercised by a proprietor only if the officer suspending or dismissing a village officer of **class (2)** issues the direction authorized by section 12 of Madras Act II of 1894.

N.B.—The following special provisions of the law in regard to the appointment of officers of **class (2)** should be noted :—

(i) *Notice to be given by proprietor.*—Notice of every appointment made by a proprietor should be sent to the Revenue officer in charge of the division within six weeks of (1) the occurrence of a vacancy, (2) the creation of a new office by operation of law, or (3) the issue of the District Collector's order directing a reduction in the number of village offices, or (4) the issue of the District Collector's order directing the appointment of an officer to a newly-created village office. (*Act II of* 1894, *section* 9; *section* 15 (1) *and* (2).)

Note.—Clauses (1), (2) and (3) correspond to clauses (1), (2) and (3), respectively, of paragraph 1 of Standing Order No. 148 *supra*. But when the appointment made is that of a deputy for a minor, the Act does not prescribe any time within which notice of the appointment should be given to the Divisional officer. (*Act II of* 1894, *section* 13.)

(ii) *Divisional officer's powers when proprietor fails to report.*—If the proprietor fails to make the report referred to in the last sub-paragraph, the Divisional officer may exercise the powers of the proprietor and himself make the requisite appointment. (*Act II of* 1894, *section* 11 (2); *section* 15 (3).)

(iii) *Action on receipt of report.*—On receipt of the notice referred to in sub-paragraph (i) the Divisional officer may, if the appointment is of the first, second or fourth kind referred to therein, disallow it on the score of want of qualification in the nominee, and call on the proprietor to make a fresh appointment. If the proprietor neglects to make the appointment within six weeks after such requisition or if his first and second appointments are both disallowed, the Divisional officer

may make the appointment himself. (*Act II of* 1894, *section* 11 (1) *and* (2); *section* 14 (2).)

(iv) *Appeals by proprietor against orders disallowing appointment.*—When an appointment made by a proprietor is disallowed, he has the right to appeal (*a*) to the District Collector within one month from the date of the Divisional officer's order disallowing the appointment, or (*b*) to the Board of Revenue within three months if the order disallowing the appointment is that of the District Collector. (*Act II of* 1894, *section* 11 (2).)

Note.—(1) In applying paragraphs 1 to 10 and 12 to 15 of Standing Order No. 148 to officers and minors of class (2) the following sections of Act II of 1894 should be consulted in lieu of the provisions of Act III of 1895 quoted under those paragraphs :—

Para. 10, Act II of 1894,		s. 15	Para. 14, Act II of 1894,		s. 10 (1).
Para. 11,	do.	s. 15.	Para. 15,	do.	s. 10 (3).
Para. 12,	do.	s. 9.	Para. 16,	do.	s. 12.
Para. 13,	do.	s. 10 (2).	Para. 22,	do.	s. 13.

(2) Section 4 of Madras Act II of 1894 explains who is the proprietor when there are several joint proprietors.

2. *Punishment of Officers of Class* (2)—(i) *Powers of Divisional officer.*—Divisional officers have the same power in regard to the punishment, &c., of officers of **class (2)** as they have in regard to officers of **class (1)**—*vide* paragraph 16 of Standing Order No. 148. Divisional officers have this power even in regard to offices of **class (2)** to which no emoluments have been attached. (*Act II of* 1894, *section* 16 (2).)

B.P., No. 25, 20–1–97.

(ii) *Powers of Proprietor.*—The Board of Revenue is vested with discretion to empower proprietors to fine village accountants, headmen of villages and village watchmen to the extent of Rs. 3 in each case. Under this rule such powers are conferred only on such individual proprietors as may be considered to be fitted for its exercise by education as well as general qualifications. Powers so conferred cannot be delegated to a manager or local agent. (*Act II of* 1894, *section* 16 (1).)

B.Ps., No. 316, 20–8–96; No. 379, 6–10–96; No. 148, 7–5–97.

3. *Appeals against Punitive Orders*—(i) *First Appeals.*—Against orders of a punitive nature an appeal lies—

(1) within one month to the Divisional officer if the punishment was a fine imposed by a proprietor;
(2) within one month to the District Collector if the punitive order is one passed by the Divisional officer; and
(3) within three months to the Board of Revenue if the punitive order is one passed by the District Collector. (*Act II of* 1894, *section* 16 (1) *and* (3).)

(ii) *Second Appeals.*—A second appeal lies within three months to the Board of Revenue against an order of a District Collector confirming on appeal an order of the Divisional officer dismissing a village officer of **class (2)**; there is no second appeal against any other punitive order. (*Act II of* 1894, *section* 16 (3) *proviso.*)

Note.—A talaiyari in **class (2)** has thus a right of second appeal to the Board of Revenue against an order of dismissal, whereas a talaiyari in **class (1)** or **class (3)** has no right of second appeal (*vide* paragraph 17(ii) of Standing Order No. 148 and paragraph 8 of Standing Order No. 150 *infra*.)

150. Appointment, Punishment and Removal of village officers of class (3)—*Power to appoint.*—The power to make an appointment to any one of the offices falling under **class (3)** vests entirely in the proprietor concerned. (*Act III of* 1895, *section* (11).)

Note.—Even in cases where the emoluments to the offices of village headman and watchman in proprietary estates, to which Act II of 1894 has not been extended, consist solely of salaries paid by Government, the power of appointing such officers vests in the proprietors.

B.P., No. 216, 28-6-97.

2. *Principle of succession.*—The succession to such offices should be determined with reference to the law or custom prevailing locally on the 1st October 1895. (*Act III of* 1895, *section* 11 (2).)

3. *Persons ineligible for appointment.*—Females and persons disqualified by minority (except such minors as may be registered) or by mental or physical incapacity are excluded from succession. (*Act III of* 1895, *section* 11 (1).)

4. *Registration of minors.*—Provision is also made for the registration of a minor heir of the last office-holder with a deputy to discharge the duties during his minority. (*Act III of* 1895, *section* 11 (4).)

5. *Finality of appointments.*—Appointments to offices falling under **class (3)** need not be reported to the Divisional officer like those made under **class (2),** and there is no appeal against the proprietor's order of appointment, but a party deeming himself aggrieved by such an order may file a suit under section 13 of Act III of 1895.

6. *Punishment of Village Headman, Karnam and Talaiyari of Class* (3).—The Divisional officer may, of his own motion or on complaint and after enquiry, suspend, dismiss or remove a village accountant, headman of a village (including the monigar, if any) watchman or village police officer belonging to **class (3)** for misconduct, neglect of duty, incapacity, failure to reside in the village or any other sufficient cause—*vide* note to paragraph 16 (ii) of Standing Order No. 148 *supra.* (*Act III of* 1895, *section* 7 (1) *and section* 9.)

7. *Punishment of other Officers of Class* (3)—(i) *By proprietor.*—In the same circumstances and for the same reasons a proprietor may suspend, dismiss or remove a village officer of **class (3)** other than those mentioned in the last paragraph. (*Act III of* 1895, *section* 8.)

Note.—Practically vettis, nirgantis and shroffs are the only village officers who may thus be punished by a proprietor.

(ii) *By Divisional officer.*—If for reasons to be recorded in writing the Divisional officer is satisfied that the proprietor has neglected to exercise in an adequate manner the powers referred to in the preceding clause, the Divisional officer may exercise them himself. (*Act III of* 1895, *section* 9.)

8. *Appeal against Punitive orders.*—(i) Against orders of a punitive nature an appeal lies—

(1) within one month to the Divisional officer in the case of orders passed by a proprietor dealing with the officers mentioned in paragraph 7, clause (i).

(2) within one month to the District Collector in the case of orders passed by a Divisional officer in virtue of the powers mentioned in paragraphs 6 and 7 (ii).

(3) within three months to the Board of Revenue in the case of orders passed in the same circumstances by a District Collector.

(ii) No second appeal is allowed except in the case of the dismissal of a village headman (including a monigar) or karnam, in which case a second appeal lies within three months to the Board of Revenue. (*Act III of* 1895, *section* 23.)

151. Village Officers of class (4).—The appointment, punishment and removal of holders of these offices are outside the scope of Acts II of 1894 and III of 1895; reference should accordingly be made to Standing Order No. 157 *infra* in Part II "Matters outside the scope of the Acts."

152. Village Officers of class (5).—In permanently-settled estates to which Madras Act II of 1894 has not been extended Karnams governed by Madras Regulation XXIX of 1802 should be appointed by the landholders concerned in accordance with sections 3, 6 and 7 of the Regulation. Such appointments should be made within thirty days from the date of the occurrence of a vacancy, and the Collector should be informed of the name of the person appointed. Parties aggrieved may sue in the Civil Courts to have the appointments made by the proprietor set aside. Officers of this class can be punished or removed from office only under an order of the Civil Court which is also empowered to adjudge the penalty for the wrongful removal of an office holder by the proprietor—*vide* sections 5 and 16 of Madras Regulation XXIX of 1802, and section 11 of Madras Regulation XXV of 1802.

153. Emoluments of Village Officers of classes (1) to (4)—*Emoluments inalienable.*—The alienation or attachment under judicial process of the emoluments of village offices is prohibited by section 5 of Madras Act III of 1895.

2. *Recovery of emoluments.*—Notwithstanding anything in Madras Act III of 1895 it is always open to the holder of a village office to apply for the recovery of the emoluments of his office under section 52 of the Madras Revenue Recovery Act II of 1864, which provides that such emoluments may be recovered as an arrear of land revenue. In the disposal of an application from a village officer under this section, the Revenue officer is not prevented by anything in Act II of 1864 from making such enquiries as may be necessary in order to ascertain the amount of arrears actually due before proceeding to realize them; he may thus practically decide the rate at which any fees are payable. If the Divisional officer is satisfied that the fees claimed by the village officer are actually due by the ryots, he may then apply section 52 of Act II of 1864. (*Act III of* 1895, *section* 22.)

B.Ps., No. 229, 6–5–93; No. 45, 30–1–94; Section 22, Act III of 1895.

3. *Jurisdiction of Civil Courts in regard to emoluments.*—Section 21 of Act III of 1895 bars the jurisdiction of Civil Courts over claims to office or emoluments or the rate or amount of emoluments, but a claimant for emoluments consisting of land may file a suit in the Civil Court for the recovery of the land itself, and the issue whether any emoluments are attached to a village office may ultimately be taken to the Civil Court in the circumstances set out in the proviso to the section.

N.B.—For suits by village officers of class (5)—*vide* Standing Order No. 152 *supra*.

154. Suits by Village Officers of classes (1) to (4).

SECTION (i).—CAUSE OF ACTION.

In case of officers drawing fixed salaries.—In the case of offices remunerated by fixed salaries, the suit will almost invariably be for the office, though on rare occasions it may be brought to recover salary which has been disbursed to another. (*Act III of* 1895, *section* 13.)

2. *Other officers.*—In the case of other offices a suit may be instituted for the office itself and for the recovery of inam land, arrears of grain or money fees and similar emoluments attached to the office. (*Act III of* 1895, *section* 13.)

3. *Unendowed offices in Proprietary Estates.*—Suits for unendowed offices in proprietary estates will not be maintainable until Chapter III of the Proprietary Estates Village Service Act II of 1894 is extended to them and arrangements are made for the levy of the proprietary estates village-cess and the payment of money salaries to the village officers. (*Act III of* 1895, *section* 3.)

B.P., No. 25, 20-1-97.

4. *Suits by acting incumbents.*—Acting incumbents of village officers cannot sue for the recovery of the inams attached to their offices. (*Act III of* 1895, *section* 3.)

B.Ps., No. 3831, Mis., 23-11-98; No. 145, Mis., 12-1-99.

5. *Suits by Persons ineligible for Appointment.*—Suits by persons who manifestly could not hold office even if they were successful are untenable. (*Act III of* 1895, *section* 13 (2).)

6. *Suits for Declaratory decrees.*—No suit for a declaratory decree can be entertained; but declaratory decrees passed under Regulation VI of 1831 should be respected. Such decrees may be executed under rule 60 (*d*) of the rules in appendix III. (*Act III of* 1895, *section* 13, *proviso* (i); *section* 14 (3).)

B.P., No. 102, 29-3-97.

7. *Persons entitled to sue.*—The right to sue for an office is restricted to the heirs of the last holder of the office.

Note.—When the number of village offices in any village is reduced in the course of a general or special revision and some of the old officers are retained and the services of the others dispensed with, only the heirs of the former and not those of the latter may sue for vacancies arising subsequently.

B.Ps., No. 7, 8-1-96; No. 916, Mis., 15-3-99.

8. *Cause of action in suits for emoluments.*—In suits for emoluments the cause of action first accrues on the date of the plaintiff's appointment, and a fresh cause of action arises with the recurrence of every fresh period for which emoluments are due to the office holder. It is immaterial for the purposes of such a suit in whose possession an inam happens to be, or how long it has been in such possession. A village office is in the nature of an hereditary trust and every one who succeeds to it has a fresh cause of action against any adverse holder of the inam attached to it.

B.P., No. 372, 3-11-97.

Explanation.—When an inam is alienated, the inamdar who himself alienated the inam is estopped from suing for it; but any of his successors in office may institute a suit for the recovery of the inam.

B.P., No. 3071, Mis., 1-11-98.

SECTION (ii).—PRINCIPLES ON WHICH SUITS SHOULD BE DECIDED.

9. *General.*—In deciding suits for offices Revenue Courts should be guided by the principles laid down for making appointments to offices of the particular class under consideration—*vide* Standing Orders Nos. 148–150 *supra*.

10. *Succession in the case of artizans.*—The succession to offices of **class (4)** should be determined with reference to the law or custom prevailing locally on the 1st October 1895. The provisions referred to in paragraphs 2, 4, 6, 8, 11, 12, 13, 15 to 23, and 25 apply to suits by officers of **class (4).** (*Act III of* 1895, *sections* 12 *and* 23.)

11. *Mesne profits.*—In suits for inam lands which are in the possession of an adverse holder, the plaintiff, if successful, is entitled only to the assessment on the inam lands and not to mesne profits. (*Act III of* 1895, *section* 13.)

B.Ps., No. 3331, Mis., 23-11-98; No. 145, Mis., 12-1-99.

SECTION (iii).—REVIEW PETITIONS.

12. *When admissible.*—It has been held that there is nothing in Madras Act III of 1895 which prohibits Collectors or the Board of Revenue from reviewing their orders or decisions, and there is no objection to an order or decision being reviewed when new and important matter of evidence is discovered. Applications for review should not ordinarily be entertained, however, unless they are presented within the time allowed for appeals in section 23 of Act III of 1895.

B.Ps., No. 669, Mis., 7-2-96; No. 137, 13-4-96; No. 2808, Mis., 8-10-98.

SECTION (iv).—APPEALS.

13. *First appeals.*—Against suit decisions or orders passed under section 13 of Act III of 1895 an appeal may be presented, within one month to the Divisional officer or the District Collector, and within three months to the Board of Revenue if the order was passed by the District Collector.

14. *Second appeals.*—A second appeal within three months will lie to the Board of Revenue only in the case of headmen and karnams against suit decisions disposing of claims for office. (*Act III of* 1895, *section* 23.)

15. *Against orders on ex-parte decrees.*—There is no appeal against an order declining to cancel an *ex-parte* decree.

B.P., No. 1230, Mis., 13-3-96.

SECTION (v).—EXECUTION OF DECREES AND ORDERS.

16. *Period of limitation.*—An application for the execution of a decree or order passed under Madras Act III of 1895 may be made within one year from the date of the decree or order. If the decree or

order was appealed against, the limitation will begin from the date of the appellate decision or order. (*Act III of* 1895, *section* 14 (2).) There is no appeal against orders passed on applications for the execution of decrees. (*Act III of* 1895, *section* 23.)

B.Ps., No. 4338, Mis., 21-9-96; No. 102, 29-3-97.

SECTION (vi).—APPLICATION OF THE PROVISIONS OF THE COURT FEES ACT.

17. *Documents exempt from Court-fees.*—The court fees chargeable on documents filed in proceedings under Madras Act III of 1895 are limited to eight annas in the case of plaints or petitions for execution, and two rupees in the case of appeal petitions. Copies of judgments, decrees or orders passed on claims preferred under the Act and on applications filed by either party in the course of the trial of suits and appeals or the execution of decrees under the Act are exempt from stamp duty. (*Notification by the Government of India under section* 35 *of Act VII of* 1870, *No.* 4747–*S.R., dated* 6*th November* 1896.)

B.P., No. 458, 9-12-96.

SECTION (vii).—LIMITATION.

18. *Inapplicability of Limitation Act.*—Madras Act III of 1895 contains rules of limitation which are complete for the purposes of the Act. Accordingly, the general provisions of the Indian Limitation Act XV of 1877, with the exception of sections 5 and 12 which have been incorporated in Madras Act III of 1895 by section 25 thereof, do not apply to proceedings under Madras Act III of 1895. (*Act III of* 1895, *section* 25.)

B.P., No. 104, 20-4-99.

19. *Limitation for suits.*—A suit may be brought at any time within three years from the date of the cause of action arising. (*Act III of* 1895, *section* 14 (1).)

Explanation.—If a minor files a suit for the purpose of being registered as the heir of the last office-holder, he should do so within three years after the occurrence of the vacancy; if he sues for the office itself he may do so within three years after attaining majority, that is, after completing 18 years of age. (*Act III of* 1895, *section* 14 (1).)

20. *Date from which limitation should be reckoned for appeal.*—The period of limitation for purposes of appeal should be reckoned from the date of communication of the order appealed against to the date of presentation of the appeal.

Explanation (1).—The date of communication of an order to a party is the date of the order itself when it is passed in his presence and is communicated to him in person; in this case the time taken by the authority passing the order to grant a copy of it, after the party has applied for a copy and deposited the necessary copying papers, will be deducted from the period of limitation. In other cases the date of

communication of an order is the date when he receives a certified copy thereof. No allowance should be made for the time taken in obtaining copies of connected records.

B.Ps., No. 243, 8-6-94; No. 87, 5-3-96.

Note.—Every authority passing an appealable order should see that the date on which the order is communicated or despatched to the party is clearly indicated on the face of the order.

B.Ps., No. 243, 8-6-94; No. 210, 26-6-95; No. 87, 5-3-96.

Explanation (2).—The date of presentation in the case of an appeal submitted through a subordinate officer is the date on which the appeal petition reaches the hands of such officer.

B.P., No. 210, 26-6-95.

21. *Time allowed for rectification of formal defect.*—When an appeal which was in time on its first presentation is rejected on technical grounds or for the correction of initial errors, the appellant should be directed to remedy the defects within a specified time, ordinarily one month, failing which the appeal will be liable to rejection on the score of limitation. If the appeal is resubmitted in proper form within the specified time it should be re-admitted.

B.P., No. 39, 2-2-97.

22. *Admission of time-barred appeals.*—It is open to the appellate authority to admit an appeal presented out of time on good and sufficient cause being shown for the delay.

B.P., No. 493, 13-11-94; section 5 of the Indian Limitation Act XV of 1877; section 25 of Madras Act III of 1895.

SECTION (viii).—APPOINTMENTS MADE AND SUITS DECIDED UNDER REGULATIONS XXIX OF 1802 AND VI OF 1831.

23. *Declaratory decrees passed under Regulation VI of* 1831.—Declaratory decrees obtained under Regulation VI of 1831 should be respected. In the case of these decrees the limitation will begin to run from the date when the decree became capable of execution, *i.e.*, on the occurrence of a vacancy. (*Act III of* 1895, *section* 14 (3).)

B.P., No. 102, 29-3-97.

24. *Appointments made under Regulation VI of* 1831.—Appointments to village offices properly made prior to the introduction of the Madras Proprietary Estates' Village Service Act, II of 1894, or the Madras Hereditary Village Offices Act, III of 1895, can be questioned only on the ground of inferior title and not on that of sex or other disability for the first time removed or created by those Acts.

B.Ps., No. 333, 1-9-96; No. 1690, Mis., 30-5-99.

25. *Suits and appeals filed under Regulation VI of* 1831.—Suits and appeals from decisions passed under Madras Regulations XXIX of 1802 and VI of 1831 and pending disposal after the introduction of Madras Act II of 1894 or III of 1895 should be disposed of in accordance with the provisions of those Regulations and the rulings thereunder, as far as *substantive law* is concerned, the provisions of Act II of 1894 or III of 1895 being followed only as regards *procedure*.

B.Ps., No. 188, 2-6-97; No. 104, 20-4-99.

PART II.—MATTERS OUTSIDE THE SCOPE OF THE ACTS AND REGULATIONS CONCERNING VILLAGE OFFICERS.

155. Matters common to hereditary and non-hereditary Village officers—*Transfers of Village Officers.*—No village officer should be transferred from the village where he holds office permanently to any other by way of promotion or punishment, but in the case of a vacancy occurring to which the best claimant is a person holding a village office temporarily elsewhere there is no objection to the selection of such a person for the vacancy.

B.Ps., No. 945, Mis., 16-3-99; No. 1105, Mis., 28-3-99.

2. *Grant of short leave by Tahsildars and Deputy Tahsildars.*—Tahsildars and Deputy Tahsildars in independent charge are empowered to grant leave to village officers up to three months and to appoint substitutes for that period when satisfactory arrangements cannot be made for the performance of work by the agency of a relation or friend of the village officer taking leave and on his responsibility. Deputy Tahsildars in independent charge may exercise this power only with regard to Government villages included within their charges. Monthly statements of leave and appointments sanctioned by Deputy Tahsildars should be submitted to the Divisional officer for confirmation.

G.O., No. 680, 14-11-98.

3. *Grant of leave to village menials by Village Headmen.*—Village headmen are empowered to grant leave to the village menial servants for a period not exceeding seven days at a time or twenty days in a year provided satisfactory arrangements are made for the performance of the work by substitutes.

G.O., No. 680, 14-11-98.

4. *Sanction to prosecute Village Headmen.*—Collectors have been authorized under section 197 of the Criminal Procedure Code, Act V of 1898, to sanction the criminal prosecution of village headmen for offences committed by them in their capacity as Civil or Criminal Judges.

B.P., No. 191, 21-7-98.

5. *Wholesale fining deprecated.*—When a large number of village officers have been found jointly and severally guilty of the same irregularity, discipline is much more likely to be restored by the suspension or dismissal of a few of the principal offenders than by the wholesale infliction of petty fines. Habitual insubordination on the part of village servants in a particular taluk or division should be similarly dealt with.

B.P., No. 447, 31-7-93.

6. *Punitive powers of Settlement Officers.*—The officer conducting the revenue settlement of a district is empowered to fine village officers for neglect or carelessness in the preparation of the Settlement account, or for absence from the settlemen office twithout permission. If during the settlement, it should appear that the conduct of any village officer is deserving of heavier punishment than a fine, the Settlement Officer should place on record his opinion and leave the matter to be dealt with by the Divisional officer.

B.P., No. 523 7-8-89.

7. *Attendance of Village Officers at the Taluk Office.*—Village officers should not be summoned away from their homes without good cause, and on all practicable occasions, especially in matters of minor importance, information or explanation should be obtained from them by sending a written order instead of requiring their personal attendance. Whenever a karnam attends the Taluk office, he should sign the special attendance register kept in the office, and any attempt at concealment of the number of such attendances should be seriously noticed. The register should be placed before the Jamabandi officer to enable him to judge whether the karnams were required to attend oftener than was necessary in the interests of the public service.

B.P., 4-7-56; M., Vol. III, p. 60 of 1856; B.P., No. 98, 29-3-97; G.O., No. 454, 14-7-99.

8. *No second appeal against orders outside the scope of the Acts.*—No second appeal is open to hereditary village officers against orders of a punitive nature outside the scope of Acts II of 1894 and III of 1895.

B.P., No. 373, Mis., 31-1-99.

Note.—In regard to second appeals by non-hereditary village officers *vide* paragraph 3 of Standing Order No. 156 *infra.*

156. Appointment, Punishment and Removal of the holders of non-hereditary Village Offices—*Officers empowered to appoint and punish.*—Appointments of village headman and karnam are made by Divisional officers who have full power to inflict punishment on all classes of village officers and servants not holding hereditary offices. Tahsildars and Deputy Tahsildars in independent charge are empowered to appoint, grant leave to, and remove village menials, such as talaiyaris, vettis and nirgantis when the offices held by them are not hereditary. Deputy Tahsildars in independent charge are, however, required to report to their Divisional officers for information, the appointments they make and the punishments they inflict.

G.O., No. 680, 14-11-98.

2. *Appeals against Orders of Appointment.*—Claimants to non-hereditary village offices being unable to obtain redress by the institution of suits under Act III of 1895 are allowed a right of appeal against departmental orders of appointment, second appeals to the Board being allowed only in the case of headmen and karnams on the analogy of section 23 of Act III of 1895.

B.P., No. 283, 17-8-97.

3. *Appeals against Punitive Orders.*—There is no appeal against an order imposing a petty fine on the holder of a non-hereditary village office, but a single appeal will be allowed against other orders prejudicially affecting such an officer. Second appeals by such officers against orders prejudicially affecting them *may* be summarily rejected at the discretion of the authority to which they are preferred, and second appeals *must* be rejected without the exercise of discretion in all cases in which such appeals would be inadmissible under Madras Act II of 1894 or III of 1895, if the persons preferring them held their offices hereditarily.

B.Ps., No. 191, 21-7-98; No. 312, 23-12-99.

Note.—As regards the time within which appeals should be preferred, see paragraph 8 of Standing Order No. 172 *infra.*

157. Appointment, Punishment and Removal of Village Artizans—*Power of Revenue Officers to appoint or punish.*—When a person on whom a village artizan's office has devolved by legal or customary right makes default in respect of service, the revenue officer cannot ordinarily interfere in order to appoint a successor ; nor are revenue officers in general empowered to punish village artizans. Should it be customary, however, for revenue officers in a particular tract or district to appoint and punish village artizans, there is no objection to the custom being followed so long as it works smoothly.

B.Ps., No. 99, 29-3-97; No. 115, 7-3-97 ; No. 223, 6-7-97 ; No. 3071, Mis., 1-11-98.

2. *Appointment of strangers.*—A stranger appointed to, or taking up, a vacant office of village artizan will hold it, subject to the contingencies mentioned in paragraph 10 (ii) of Standing Order No. 148 *supra*, but he cannot sue for the emoluments of the vacant office.

B.Ps., No. 3071, Mis., 1-11-98 ; No. 145, Mis., 12-1-99.

Note.—The rules for the disposal of inams held by artizans who have made persistent default in respect of their service are laid down in paragraph 3 of Standing Order No. 55.

Order 147, para. 3.]

APPENDIX I.

List of proprietary estates in which the Madras Proprietary Estates' Village Service Act is in force.

NOTIFICATION.

Under section 2 of Act II of 1894 (the Madras Proprietary Estates' Village Service Act), His Excellency the Governor in Council is hereby pleased to direct that chapters I, II and V of the said Act shall come into force from and after the 1st October 1897 in the proprietary estates mentioned in the schedule hereto annexed in respect of all the three classes of village officers specified in section 2 of the Act, viz., village accountants, heads of villages and village watchmen or police officers by whatever designations such village officers may be locally known.

N.B.—(1) Inam villages, situated within the said estates, of which the grant was made or confirmed by the British Government and subsequent alienations of *portions of villages* in permanently-settled estates which have been separately registered, are for the present excluded from the scope of this notification.

(2) Villages held on a permanent under-tenure which are included within the limits of the estates specified in the schedule are also excluded from the scope of this notification for the present.

North Arcot District.

The portion of the Kálahasti zamindari situated in this district.
Karvetnagar.
Punganúru.
Kangundi.
Arani jaghir.
Pulicherla and Mangalampet payakats of Pulicherla palaiyam.
Vallivedu and Kamavaram payakats of Pulicherla palaiyam.
Bangári zamindari.
Gudipati palaiyam.
Tumba palaiyam.
Kallur do.
Naraganti zamindari.
Karakambadi palaiyam.
Krishnapuram do.
Arigalavadi mitta.
Twelve villages originally included in the Kangundi zamindari but now registered in the name of minor Timmajiamma Garu.
Alattur jaghir.

South Arcot District.

Vettavalam.
Alakiyanattam.
Mandakappattu.
Chennamanayakkanpalaiyam and Naduvirappattu.

Chingleput District.

Saidápet taluk—
Mambalam.
Tirumangalam.
Pallavaram.
Parittivakkam.
Venkatapuram.
Adaiyar.

Saidápet taluk—*cont.*
Alandur.
Chembarambakkam.
Soranjeri.
Sokkanallur.
Vayalanallur.
Tirumanam.

Chingleput District—cont.

Saidápet taluk—*cont.*
- Sittukkadu.
- Korattur.
- Tirumalarajapuram.
- Palanjur.
- Modarambedu.
- Tirukkovilpattu.
- Tukkanampattu.

Ponnéri taluk—
- Ponnéri.
- Peruvayal.
- Kilmadalambedu.
- Elimbedu.
- Kiraippakkan.
- Panbakkam.
- Amur.
- Tiruvayppadi.
- Kanakambakkam.
- Kollur.
- Kummangalam.
- Kódúr.
- Krishnapuram.
- Tachchur.
- Tiruvenkatapuram.
- Venbakkam.
- Sivapuram.
- Pulikkulam.
- Arikkatturai.
- Lakshmipuram.
- Agaram.
- Devaranjeri.
- Sinnakkavanam.
- Parikkappattu.
- Uppalam.
- Kullattur.
- Kovandangal.
- Mattiravedu.
- Lingasamudram.
- Aruvakkam.
- Madinam.
- Sittarasur.
- Tattarasur.
- Pallambakkam.
- Padiyanallur.
- Sembiyamanali.
- Giridharapuram.
- Orakkadu.
- Naduvarambakkam.
- Jagannathapuram.
- Alinjivakkam.
- Sellappilaiyarkuppam.
- Sennivakkam.
- Puttagaram.
- Irrulipattu.
- Karungali.
- Kanjivayal.

Tiruvallúr taluk—
- The portion of the Kálabasti zamindari situated in this district.
- Aiveli—Agaram.
- Siruvanur.
- Kolundalur.
- Melagaram.
- Kannangaranai.
- Kaivandur.
- Tiruppasur.
- Attuppakkam.
- Madankuppam.
- Senji.
- Panambakkam.
- Nungambakkam.
- Ekattur.
- Kunnattur.
- Kakulur.
- Tiruvur.
- Vengal.
- Sembedu.

Conjeeveram taluk—
- Vallam.
- Tandalam.
- Chettippattu.
- Todukkadu.
- Sandavelur.
- Kariyamangalam.
- Sattarai.
- Ulundai.
- Mudukur.
- Periyandangal.
- Agaram.
- Vayalur.
- Bhimapuram.
- Tattanur.
- Palanallur.
- Selayanur.
- Sittur.
- Kivalur.
- Bhimandangal.
- Karanaittangal.
- Nemmeli.
- Savukkandangal.
- Kattagaram.
- Vallakkottai.
- Vaippur.
- Erayur.
- Karanaippattu.
- Jamunampattu.
- Kottur.
- Kannur.
- Sumitrambedu.

Chingleput taluk—
- Nerumbur.

Chingleput District—cont.

Chingleput taluk—*cont.*
Pakkam.
Kunnavakkam.
Attavattam.
Tepanampattu.
Irumbilichcheri.
Ammanampakkam.
Pandur.
Karumarappakkam.
Ichchangaranai.
Surakuppam.
Perumbedu.
Kondakarikuppam.
Suradimangalam.
Penangattuchcheri.
Naduvakkarai.
Aminjikkarai.
Periyakattuppakkam, Karakatakachcheri and Solai—Kuppam.
Vitthalapuram and Perambakkam.
Kudiperambakkam.
Sitrambakkam.
Ilaiyanarkuppam.
Somasipattu.
Punnapattu.
Vasavapuram and Sinnakkattuppakkam.
Merkkandai and Uttanguli.
Arambakkam.
Vasavasamudram.
Vengapakkam.
Vayalur.
Pundandalan.
Narasingapuram.
Bommarajapuram.
Kunnattur.

Madurantakam taluk—
Chunampet.
Seyyur.
Endattur.
Olavetti.
Kilakkaranai.
Kiralvadi.
Salaiyur.
Kottivakkam.
Maruvalam.
Kollambakkam.
Orangavali.
Tonnadu.
Kulattur.
Nirpper.
Peruveli.
Mogaiyur.
Kayappakkam.
Isur.
Irumbedu.

Madurantakam taluk—*cont.*
Amayambattu.
Vichchur.
Tennambattu.
Solantangal.
Velanganur.
Periyavelikkadu.
Vettur.
Saravambakkam.
Ottivilagam.
Karimbakkam.
Vembanur.
Panaiyur.
Vilangadu.
Pudukkuppam.
Kilakkandai.
Sinna Velikkadu.
Venmalagaram.
Sirukalattur.
Pondur.
Turaiyur.
Sirumailur.
Andarkuppam.
Sittur.
Tundam Velleri.
Mambakkam.
Kalpattu.
Kayanallur.
Pilanguppam.
Kumili.
Pudupattu.
Illedu.
Kokkandangal.
Pudur.
Mudaliyarkuppam.
Nainarkuppam.
Odiyur.
Vanniyanallur.
Porur.
Kollattanallur.
Nugambal.
Sirunagar.
Periya Kilakkadi.
Sinna Kilakkadi.
Siru Pinayur.
Anaikkattu.
Tattampattu.
Kulattur.
Madavillagam.
Nariyur.
Agaram.
Nerkunappattu.
Tadanguppam.
Tondamanallur.
Pavanjur.
Kumarakuppam.

Coimbatore District.

Pollachi taluk—
- Uttukuli.
- Samattur and Kottampatti.
- Poravipalaiyam.
- Avalappampatti division of Avalappampatti Estate.
- Nagur division of Avalappampatti Estate.
- Ramapatnam.
- Negamam.

Udamalpet taluk—
- Metratti.
- Tungavi.
- Maivadi.
- Jottampatti.
- Vedapatti.

Karur taluk—
- Andipatti.

Ganjám District.

Palur.
Humma.
Biridi.
Bodaguda.
Dharakota.
Serugada.
Surangi.
Jarada.
Jalantra.
Budarasingi.
Tarla.
Kallikota.
Vizianagaram or Pedda Kimedi.
Chikati.
Mandasa.
Parlákimedi.
Pratapagiri or Chinna Kimedi.
Kattingya (Hill Mutta).
Atagada.
Aska.
Kurla.
Devabhumi.
Baruva.
Peta.
Raghunathapuram.
Nandigam (comprising eastern half of Nandigam and western half of Talagam).
Talagam (comprising eastern half of Talagam and western half of Nandigam).
Temberu.
Naugam (a sub-division of Temberu).
Kallada (a sub-division of Naugam).
Pata Tekkali.
Gottipalli.
Penta (a sub-division of Nandigam).
Chinnari-Gokarnapalli (a sub division of Nandigam).
Bharanigam.
Potuluru (a sub-division of Naugam).
Bejjipalli (a sub-division of Naugam).
Gopalpur.
Pedda Tungam.
Chinna Tungam.
Tallavalasa.
Chakipalli.
Konusula Kotturu.
Tarlipeta.
Boddam.
Belamarapalavalasa.
Chittivalasa.
Jarjangi.
Yellamanchili.
Rajapuram.
Susaram.
Siddhibehara Kotturu.
Malagam.
Jonnalapadu.
Akkayavalasa.
Sowdam.
Danta.
Tilaru.
Santa Lakshmipuram.
Talasamudram.
Yembaram (a sub-division of Gottipalli).
Karakavalasa.
Munagavalasa.
Urlam.
Devadi (a sub-division of Urlam).
Kesaripada (a sub-division of Jalantra).
Telinilapuram (a sub-division of Talagam).

Gódávari District.

Kotipalli in the Vizianagram zamindari.
Pithápuram.
Kotham.
Gazzaram division.
Half Bhimavolu division registered in the name of Venkatanarasimha Appa Rao.
Kummaragunta.
Gaddigudem.
Half Bhimavolu division registered in the name of Sitamma Rao.
Anumullanka.
Viravaram.
Kolanka.
Nidadavolu and Baharzhalli.
Ambarapeta.
Tangellamudi.
Singanagudem.
Telikacherla.
Panangipalle.
Undesvarapuram.
Sirasavilli Savaram.
Bantumilli.
Mukkamala.
Elamanchili.
Chinchinada.
Chinamamidipalli.
Neredumilli.
Varidhanam.
Dhumantunigudem.
Vasantavada.
Narayanapuram.
Malakacharla.
Duddepudi.
Annadevarapadu.
Prakkilanka.
Vangalapudi.
Viravillipalem.
Nadavapalli.
Tyajampudi.
Kurukuru.
Billumilli.
Lakkavaram.
Jangareddigudem.
Dharmavaram.
Krapa.
Malakapalli.
Katavaram.
Yadavolu.
Konitivada.
Gauripatnam.
Murumanda.
Anatavaram.
Magam.
Yernagudem (A).
Yernagudem (B) or Viravilli *alias* Kollayagudem.
Vunakaramilli *alias* Ravimetta.
Kalavalapalli.
Joharallah-Bada *alias* Hukumpeta.
Gangolu.
Vella.
Potukurru.
Peta.
Viravaram (A).
Viravaram (B) or Toyyeru.
Dandangi.
Surasaniyanam.
Nilapalli.
Gavaravaram.
Jagannathapuram.
Timmanagudem.
Gudigalla-Bhaga.
Vilasa.
Janupalle.
Jalimudi.
Gopalapuram.
Jaggammapeta.
Dontamuru.
Rayavaram.
Palivela.
Kirlampudi.
Gollaprolu.
Borrampalem.
Vegavaram.
Vadlapatlanutanam.
Uppada and Aminubada.
Vegayammapeta.
Gundepalle.
Kesanakurru.
Kapilesvarapuram.
Gutala.
Mungondapalem.
Chidipi.
Peddeham.
Tirugudumetta.
Injaram.
Polavaram.
Pattesam
Patavala Gurajanapalli.
Mallavaram.
Buchchampeta.
Bayyanagudem.
Bommuru.
Guttinadivi.
Nandigudem.
Nallamillipadu.
Payidimetta.
Kondagudem.
Chandaparru.

Kistna District.

Chintalapati Vantu.
Lingagiri Paragana.
Munagala Paragana.
Ventrapragada Mutta.
Gannavaram Mutta.
Musunur Mutta.
Weyyur Paragana.
Mirjapuram Paragana.
Kapilesvarapuram Paragana.
Telaprolu Paragana.
Meduru Paragana.
Rangapuram and Narukulapad, Vissannapet Estate.
Narasapuram, Vissannapet Estate.
Vemireddipalli, Vissannapet Estate.
Chandrupatla, Vissannapet Estate.
Muchanapalle and Gollamandala, Vissannapet Estate.
Reddigudem Mutta.
Vissannapet Mutta.
Gampalagudem Mutta.
Kalagara.
Putrela.
Kondur and Kambhampad.
Kokilampad.
Munukulla.
Pongollu.
Venagadapa Mutta.
Vutukur Mutta.
Komera Mutta.
Half of Tiruvur Mutta (Nadimi).
Half of Tiruvur Mutta (New Rajupet).
Vallur Samut.
Gudur Paragana.
Pinagudur lanka village.
Mailavaram Mutta ($1\frac{1}{4}$ Vantu), Pullur village.
Mailavaram Mutta seventeen villages ($1\frac{1}{4}$ Vantu).
Mailavaram Mutta (1 Vantu).
Narasayagudem.
Chevendra.
Chanuband village.
Krittivennu Samut.
Rayavaram.
Devarapalli.
Chitti Gudur.
Chinna Gollapallem.
Balliparru.
Devarakota.

Madura District.

Ramnad.
Sivaganga.
Okkur and Peravali sub-division.
Palaiyampatti sub-division.
Palavanattam sub-division.
Orattur and Karugudi sub-division.
Devakottai sub-division.
Rettaiyambadi.
Velur.
Velliyakundam.
Sirupalai.
Puliyangulam.
Jyotila-Nayakkanur.
Uttappa-Nayakkanur.
Doddappa-Nayakkanur.
Kilakottai.
Nadukkottai.
Melakkottai.
Peraiyur.
Sáptúr.
Sandayur.
Elumalai.
Bódináyakkanúr.
Dombacheri sub-division.
Gandamanáyakkanúr.
Tevaram.
Erasakkanayakkanúr.
Kannivadi.
Ammayanáyakkanúr.
Ayakkudi.
Idaiyakottai.
Mambarai.

Nellore District.

Venkatagiri.
Mutyalapadu.
Chundi.
The portion of the Kálahasti zamindari situated in this district.

Salem District.

Salem taluk—
Salem.
Annadanapatti.
Pallappatti.
Kannankurichi.
Alagapuram
Karukkalvadi.
Rásipuram.
Rakkippatti.
Singalandapuram.
Arasampalayam.
Kanaka Bommanpatti.
Kakkaveri.
Chandrasekharapuram.
Atur taluk—
Sekkadippatti.
Námakkal taluk—
Námakkal.
Kondisettippatti.
Muttanchetti.
Laddivadi.
Ponnéri.
Agrahara Valavandi.
Muttakkapatti.
Tipra Madevi.
Erumaipatti.
Palayapalaiyam.
Tottamudayampatti.
Pavitram.
Singalankombai.
Pudukkóttai.
Tusur.
Mettupatti.
Periya-pallam-parai.
Belu Kurichi.
Tirumalaigiripatti.
Uppukombaipatti.
Tuttikulam.
Morurpatti.
Talambadi.
Minnamballi.
Pottanam.
Modalappatti.
Tummangurichi.
Tolur.
Sendamangalam.
Periyakulam.
Ponnarkulam.
Solaisiramani.
Tidumal.
Kudacheri Melmugam.
Kudacheri Kilmugam.
Konur.
Perungurichi.
Kupparikkapalaiyam.
Pillur.
Kirambur.

Námakkal taluk—*cont.*
Selur.
Tindamangalam.
Nallagavundanpalaiyam.
Irunapuram No. 1.
Do. ,, 2.
Kollukattipalaiyam.
Sarkar—Valavandi.
Sarkar—Palapatti.
Tiruchengódu taluk—
Animur.
Periya Manali.
Tondipatti.
Sinnamanali.
Molipalli.
Puttur Melmugam.
Musiri.
Markalampatti.
Mavureddipatti.
Puttur Kilmugam.
Manatti.
Sittalandur.
Minnamballi.
Nagarpalaiyam.
Kokkalai.
Komaramangalam
Kumarapalaiyam.
Tokkavadi.
Kaudanpalaiyam.
Kaliyani.
Monjanur.
Unjini.
Palamedu.
Kattupalaiyam Melmugam.
Kattupalaiyam Kilmugam.
Morangam.
Karumanur.
Kuttanattam.
Kokkarayanpettai.
Marapparai.
Kuppichipalaiyam.
Sankagiri.
Kottai Varadampatti.
Konganapuram.
Irukalur.
Dharmapuri taluk—
Pangunattam.
Nulahalli.
Nekkondi.
Reddihalli.
Papparapatti.
Madehalli.
Achirahalli.
Panaikkulam.
Velampatti.
Pallippatti.
Veppalaihalli.

Salem District—cont.

Dharmapuri taluk—*cont.*
Gittanahalli.
Hanumantapuram.
Gollapalli.
Papinayakampatti.
Elimichampatti.
Bevuhalli.
Tirumalaivadi.
Sukkanahalli.
Marandahalli.
Belagayapuram.

Krishnagiri taluk—
Kurubarapalli.
Billana Kuppam.
Samandamalai.
Kundurapalli.
Tippanapalli.
Bellarapalli.
Payyanapalli.
Sandarapalli.
Jagadev.
Achchamangalam.
Purushottamapuram.
Aikundamkottapalli.
Talihalli.
Pennesvaramatham.
Savutahalli.
Malayandahalli.
Avattuvadi.
Nallur.
Nammandahalli.
Mahendramangalam.
Rayakottai.
Ilagam.
Suligunta.
Ulagam.
Tottamittrai.
Hosahalli.
Kottakurichi.
Koneri Agraharam.
Ganganahalli.
Korakkanahalli.
Bangarahalli.

Tiruppattúr taluk—
Devastanam.
Pallippatti.
Madananjeri.
Ilaiyanagaram.
Chikkananguppam.

Tiruppattúr taluk—*cont.*
Alinjikulam.
Amburpettai.
Sammandikuppam.
Chenna Veppampatti.
Elagiri.
Tatavalli No. 1.
Do. ,, 2.
Chinnasamudram.
Selandampalli.
Bommayyakuppam.
Rachamangalam.
Anaiyeri.
Kakangarai.
Kanniyalapatti.
Periakandili.
Sinnakandili.
Lakkinayakampatti.
Batnavadi.
Puttagaram.
Nattam.
Periyagaram.
Kasinayakampatti.
Mukkattur.
Kadirimangalam.
Pachchal.
Achamangalam.
Mel-Achamangalam
Tiriyalam.

Uttankarai taluk—
Kadattur.
Singirihalli.
Chintalapadi.
Basavapuram.
Maniyambadi.
Obilinayakanahalli.
Bosinayakanahalli.
Kadirinayakanahalli.
Linganayakanahalli.
Vaguttupatti.
Talanattam.
Annandur.
Vanippatti.
Tiruvanampatti.
Kammayanallur.

Hosur taluk—
Bagalur Palaiyapattu.
Shulagiri Palaiyapattu.
Ankusagiri Palaiyapattu.

Tanjore District.

Tanjore taluk—
Gandarvakottai.
Kallakottai.
Konur.

Pattukkóttai taluk—
Sillattur.
Palayavanam.
Edaiyankottai.

Tanjore District—cont.

Pattukkóttai taluk—*cont.*
Sinamangalam.
Nagudi.
Kokkumuttai.
Kada Edattur.
Pappanadu.
Singavanam.
Madukkur.
Neduvasal.
Sendangudi.
Pattirankottai Tenpadi.

Pattukkóttai taluk—*cont.*
Anantagopalapuram Tenpadi.
Alivalam.
Palatalli.
Pattirankóttai Vadapadi.
Anantagopalapuram Vadapadi.
Kallukudi.
Yenadi.
Vattattikottai.
Attivetti.
Punavasal.

Tinnevelly District.

Ettaiyapuram.
Sivagiri.
Uttumalai.
Urkkadu.
Maniyachi.
Settur.
Singampatti.
Mannarkottai.
Sennalakkudi.
Avudaiyapuram.
Kadambur.
Kollappatti.
Attangarai.
Talaivankottai.
Pavali.
Melmandai ($\frac{2}{3}$rds).
Do. ($\frac{1}{3}$rd).
Alagapuri.
Surandai.
Kollankondan.
Naduvakkurichi (Minor Division).
Kulattur.
Perurani ($\frac{2}{3}$rds).
Do. ($\frac{1}{3}$rd).
Karikurichi.
Naduvakkurichi (Major Division).
Poikaikuttalapperi-Agilandapuram.
Nochikulam.
Kadalkudi.
Mallisvarapuram.
Tattaneri.
Ramaswamipuram.
Vadamalaipuram.
Subrahmanyapuram.
Sundara-Pachaiyapuram.
Ariyanayakipuram.
Sokkampatti.
Vairavankulam.
Nainar-Agaram.
Kambaneri-Pudukkudi.
Urmeni-Alagiyan.
Kunnakkudi.
Tirumalai-Nayakkan Pudukkudi.
Tiruvettanallur.

Viriruppu.
Kulasekharamangalam.
Vallam.
Sillaraipuram.
Sivan-Adanur.
Munnadiseri.
Kulaiyaneri.
Anaikulam.
Vellalankulam.
Ichanda.
Nallamuttampettai.
Ovayanayakkanpatti.
Elayirampannai ($\frac{1}{5}$th part) registered in the name of the Zamindar of Ettaiyapuram.
Elayirampannai ($\frac{1}{5}$th) registered in the name of Subrahmanya Pandiya Talaivar.
Elayirampannai ($\frac{3}{20}$th) registered in the name of the Zamindar of Ettaiyapuram.
Elayirampannai ($\frac{1}{16}$th) registered in the name of the Zamindar of Ettaiyapuram.
Eliyarampannai ($\frac{1}{16}$th) registered in the name of Shanmuga Vadiva Talaivachchiyar.
Elayirampannai ($\frac{1}{16}$th) registered in the name of Sundara Pandiya Talaivar.
Elayirampannai ($\frac{1}{16}$th) registered in the name of the Zamindar of Maniyachi.
Nagalapuram.
Pudur.
Vadimitta.
Sevvalpatti.
Velayudapuram.
Pannaiyur.
Kulasekharapuram
Kadambankulam.
Mettukkundu.
Muttiyapuram.

Trichinopoly District.

Udaiyárpálaiyam.
Turaiyur.
Marungapuri.
Kadavur.
Káttupputtúr.
Ariyalúr.*

Vizagapatam District.

Vizianagram, ancient zamindari.
Kasipuram.
Bobbili, ancient zamindari.
Salur, hill zamindari.
Madugula do.
Jeypore do.
Kurupám do.
Belgam do.
Sangamvalasa do.
Chemudu do.
Pachipenta do.
Andra do.
China Merangi Hunda. }
Pedda do. do. } Forming the old Merangi hill zamindari.
Lakkanapuram do. }
Pedda Boddedi do. }
Saripalli Bhimavaram.
Anakápalli.
Parvatipuram, hill zamindari.
Godicherla.
Koruprolu.
Barinikam.
Munagapaka.
Srirampuram.
Kasimkóta.
Melupaka.
Uratla.
Kondala Agraharam.
Shermuhammadpuram.
Nakkapalle.
Kuppili.
Siripuram.
Ungarada.
Kintali.
Mentina.
Chidikada.
Jagannathapuram.
Waltair.
Guntuboyinapalem.
Peda Gummuluru.
Chipurupalli.
Idulapaka Bonangi.
Appikonda.
Siddhesvaram.
Ravada.
Kurada Kondayyavalasa.
Mamidivada.
Karrivalasa.
Kotikapenta.
Totavalasa.
Pulleti and Mamidipalli.
Dattivalasa and Marlavalasa.
Pondur Mallavaram.
Chonduvada.
Bayyavaram.
Tangedu and Gotivada.
Kottuparuvu.
Allipuram.
Maddinapalem.
Peddipalem registered in the name of Pilla Gangu *alias* Chamanti.
Jaggampeta, Timmapuram and Tadaparti registered in the name of Pilla Chamanti.
Suravaram.
Balarampuram.

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* (1) Nine villages registered in the name of Srinivasa Tatachariyar.
(2) One village " " of John Arivanandam Pillai.
(3) Three villages " " of Kodiyalam Rangaswami Aiyangar.
(4) Eight " " " of Sakha Ram Rao Sahib.
(5) Seven " " " of Jamma Bayi Sahib of Chavan.
(6) Three " " " of Venkatrama Aiyar.
(7) Two " " " of Vijayammal.
(8) Three " " " of Kachchi Kalyana Rangappa Kalakka Tola Udaiyar.
(9) Two " " " of Pudukkóttai Rangaswami Aiyangar.
(10) One village " " of Saptarishi Sastri.
(11) Five villages " " of Chattram Trustee Jagannatha Chettiyar.
(12) One village " " of Tavasimuttu Nadar.
(13) Eight villages " " of Kumara Oppilada Malavaraya Nayinar.
(14) Two " " " of Srirangachariyar *alias* Tatachariyar.
(15) One village " " of Sabhapati Pillai of Ariyalúr.
(16) One " " " of Srimantha Vijaya Raghunatha Durai.

B.P., No. 350, 19-10-97.

Order 147, para. 5.]

APPENDIX II.

Rules under section 32 of the Proprietary Estates' Village Service Act.

NOTICE.

In exercise of the powers conferred by section 32 of the Proprietary Estates' Village Service Act II of 1894, the Board of Revenue has been pleased with the approval of Government to frame the following forms and make the following rules :—

Under clause (i)—*division, grouping and amalgamation of villages.*

1. Villages belonging to different proprietors should not be clubbed with one another.

2. For such villages as cannot be clubbed and cannot otherwise afford to maintain the full complement of village officers, a triune officer (karnam, munsif and headman or monigar combined) and a talaiyari should be provided unless, in view of their size and population, it is considered desirable to make an exception in individual cases.

3. In submitting for the orders of the Board proposals for the revision of village offices under sections 6 and 7 of the Act, Collectors will, as far as practicable, be guided by the following rules :—

(i) Clubbing of adjoining villages belonging to the same proprietor shall ordinarily be resorted to for purposes of revision of village establishments when the distance between the village-sites does not exceed a mile and-a-half and the joint revenue of the united villages does not exceed Rs. 2,000. Provided that, if there are outlying hamlets of importance which will be more than 1½ miles from the new head village, the clubbing shall not ordinarily be carried out.

(ii) Uninhabited villages and those in which the lands are so intermingled that the boundaries cannot well be separated, may be grouped, though the distance limit is exceeded. If clubbing is desirable, the fact that the joint revenue of the clubbed villages will exceed Rs. 2,000 is not to prevent amalgamation.

(iii) Save as provided in rule 2, each new village shall have at least a karnam, a headman and a talaiyari; but if the importance of any of the minor villages in the group demands it, a separate talaiyari to reside and keep watch in such minor village may be appointed.

(iv) The scale of establishment to be recommended (subject to the provision of rule 2 *supra*) should be as follows, in so far as it may be practicable to adopt it, regard being had to the assets available :—

Grades of beriz.	*Karnam's* pay.	*Headman's* pay.
	RS.	RS.
Under Rs. 2,000	5	4
Between Rs. 2,000 and 4,000	6	5
Do. ,, 4,000 and 8,000	7	6
Do. ,, 8,000 and 12,000	9	7
Rupees 12,000 and above	11	9

Talaiyaris.

			NO.	RS.
For groups having a population of between		200 and 1,500	1 on 3	
Do.	do.	1,500 and 3,000	2 on 3 each.	
Do.	do.	3,000 and 4,500	3 on 3 ,,	
Do.	do.	4,500 and over	4 on 3 ,,	

4. *Educational qualifications.*—The educational tests prescribed or referred to in schedule A to the Public Service Notification, which come into force from and after 1st January *1898*, will not be enforced in the case of village officers of proprietary estates until further orders.

Under clause (ii).

5. The registers to be submitted by proprietors under section 5 of the Act and the notice of appointment to vacant posts to be forwarded to Divisional officers under section 9 shall be in the annexed forms A and B, respectively.

Under clause (iii).

6. *Duties of the several village officers and the descriptions and forms of the accounts and registers to be kept by them.*—(i) Karnáms shall keep the accounts which they are now in the habit of keeping or have from time to time been called upon to prepare by the proprietors or by Government officials or which may hereafter be prescribed by them, and shall furnish to the proprietors or to the Government officials the returns required to be prepared therefrom. They shall also maintain a file of orders issued to them both by the proprietors and by the officers of Government. Some of the accounts at present required to be maintained are more particularly described in the following schedule.

Under clauses (v) and (vii).

(ii) The accounts and records shall, at all reasonable times, be open to the inspection of the officials authorized by the proprietor or by Government to inspect the same and of persons owning or cultivating lands in the village and shall also be produced before the Collector or the proprietor or any official authorized by either of them at such times and places as he may direct.

(iii) Save when called upon to produce their accounts and records as hereinbefore mentioned, the karnams shall keep them intact in their villages and shall deposit them in the office of the Tahsildar or Deputy Tahsildar when no longer required.

(iv) In the event of suspension or dismissal under clause (2) of section 16 of the Act, they shall hand over all the accounts and records to their duly appointed successors.

(v) When the produce may be divided in kind between the ryots and the proprietor, the karnams shall be present at the estimation of the crop, at the beating out and at the measuring of the grain.

(vi) They shall also aid the village munsif and the village headman in the discharge of their Civil and Magisterial and Police duties.

(vii) They shall also assist the proprietors' officials in azmaish or inspection work, in the exchange of pattas and muchilikas and in the collection of rents due to the proprietor either in money or in kind.

(viii) They shall also furnish such further information as may be necessary to enable the officers appointed by Government in this behalf to carry out the work of enfranchisement of inams attached to the village offices brought under the scope of the Act, and any return or other information that may be called for by the Collector for administrative or other purposes.

(ix) It shall also be their duty to measure fields and to prepare and maintain field-measurement books when required to do so.

7. (i) The headmen shall collect and remit quit-rents, income-tax, water-rate and all other revenues due to Government from ryots residing in their respective villages, execute all processes issued for the realization of the same and have charge of the property distrained in satisfaction thereof.

(ii) They shall assist all public servants, the proprietor or his servants and all travellers in obtaining provisions on ready money payment and means of conveyance, and likewise render all assistance to Revenue officers in the matter of supplying provisions for troops on the march.

(iii) It is the duty of headmen to strive by all means to prevent the commission of offences within their village limits They shall also co-operate with and aid the Police in preventing and detecting crimes within their jurisdiction and in executing warrants of arrest, search warrants and warrants for the distress and sale of movable property for the recovery of fines and in arresting persons for the commission of offences for which the Police are authorized to arrest without warrant.

(iv) They shall also be *ex-officio* keepers of the cattle pounds, if any, constructed in their villages.

(v) They shall receive the proprietor's rents, have custody of the collections so made and remit the same to the proprietor's office on the dates fixed by him. They shall also execute or render the necessary aid in the execution of the processes issued for the recovery of rents and shall also, when necessary, have custody of the movable property distrained for arrears of rent. The collections and the movable property shall, while in their custody, be open to inspection by the proprietor's officials.

(vi) They shall watch the interests of the proprietors in regard to the revenue due from trees, stone quarries, fisheries, &c., superintend the preservation of tanks and other irrigation works and the proper distribution of water therefrom and perform the customary duties of like nature to the proprietor. They shall also exercise the necessary supervision over the work of talaiyaris.

(vii) They shall report to the Local Sub-Magistrate the occurrence of public nuisances in or near their villages in the following cases:—

When they consider—

(1) that any unlawful obstruction or nuisance should be removed from any way, river or channel which is or may be used by the public, or from any public place;

(2) that any trade or occupation or the keeping of any goods or merchandise should be suppressed or removed or prohibited by reason of its being injurious to the health or physical comfort of the community;

(3) that the construction of any building or the disposal of any substance as likely to occasion conflagration or explosion should be prevented or stopped;

(4) that any building is in such a condition that it is likely to fall and thereby cause injury to persons living or carrying on business in the neighbourhood or passing by and that in consequence its removal, repair or support is necessary; and

(5) that any tank, well or excavation adjacent to any such way or public place should be fenced in such a manner as to prevent danger arising to the public.

8. Talaiyaris or village watchers shall work regularly under the village headman, serving summonses, notices and orders and executing the processes issued by him in any capacity except in the collection of rent or revenue.

They shall perform their customary police duties under the immediate authority of the headman, take remittances of revenue, if any, to the taluk and attend to the sanitation of the village. They shall also look after fields and crops, prevent cattle from trespassing on and damaging the crops, watch heaps of straw and grain on the threshing ground, and convey and guard the proprietor's rents, if required by him to do so. They shall also furnish the village officers with information regarding births and deaths and the outbreak of epidemics and cattle diseases.

9. The officers mentioned above shall also submit the reports required by section 45 of the Criminal Procedure Code (Act V of 1898). They shall, also, upon notice given or request made, be bound to assist the officers of Government in generally carrying out the provisions of the Salt Act IV of 1889, the Abkári Act I of 1886, and the Forest Act V of 1882. It shall also be their duty to report the discovery in their village of any treasure exceeding Rs. 10 in value and to furnish information regarding the escheat of the property of persons dying without heirs.

10. The officers mentioned above shall also reside in their villages and shall not absent themselves therefrom except on public duty without the permission of the Tahsildar or Divisional officer. Their applications for leave should be submitted through the proprietors concerned or their local agents to the Tahsildar or the Deputy Tahsildar, who will grant the leave or obtain the sanction of the Divisional officer as in Government villages and communicate the same to the proprietors or their local agents and to the village officers concerned.

11. *The procedure to be followed in conducting inquiries under section* 16.—

Under clause (vi).

(i) The charges preferred against the village officer or servant and the pleas urged by him in defence should be distinctly recorded in writing and the evidence adduced should be fully taken down except in trivial cases. The witnesses should be examined in the presence of the accused, including both those in support of the charges and those for his defence, and the accused should be allowed to cross-examine them. All documents produced in evidence should be submitted for the inspection of the accused, and his remarks thereon should be recorded.

(ii) The Revenue officer or the proprietor, in passing orders on the case, should briefly sum up the evidence on the several charges and record in English or in the Vernacular a distinct order of acquittal or conviction on each, with a concise statement of the grounds on which the order is founded, noting also the amount of fine or other punishment imposed in the circumstances.

(iii) At the foot of the order the date on which the time allowed for preferring an appeal expires should be clearly specified, and copies should be delivered free of all charge to the village officer or servant concerned.

FORM A.

Name of the estate.	Villages.					The class of village officers and their names.	Emoluments derived from																			Remarks.
							Lands.												Assessment or rent of lands.		Meras or fees payable by the tenants.		Ready money payments made by the proprietor.		Total emoluments.	
							Inams granted or continued by Government.						Inams granted by the proprietor.													
							Extent.			Assessment or rent.			Extent.			Assessment or rent.										
	Serial number of	Names of	Area.	Population.	Beriz.		Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Assigned by Government.	Assigned by the proprietor.	Excluded from the assets of the estate.	Not so excluded.	Excluded from the assets of the estate.	Not so excluded.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
						Karnam ... Headman or Monigar ... Talaiyari or Kavalgar ...																				

Notes.—*Column* 3.—All the villages shown in the census returns of 1891 (not excepting hamlets) should be shown separately in this register.

Column 4.—The area to be shown should be that ascertained at the survey in the case of villages that have been surveyed; otherwise the areas given in the census returns of 1881 should be given. When these sources of information fail, paimash areas may be entered.

Column 5.—The population should correspond with that given in the census returns of 1891. (Lists containing the names, area and population of villages should be furnished to proprietors, if required, from the taluk offices.)

Column 6.—The beriz to be entered is the gross rent payable to the proprietor. The assessment that would be payable to Government direct on the minor inams (whether personal or service) situated in the village and water-rate due to Government for the irrigation of minor inams and of zamindari lands, the occupants of which pay water-rate direct to Government, as well as rents of forests, quarries and chunam shell pits should also be shown in separate lines.

Column 7.—All headmen or monigars or persons in possession of the inams attached to this class of offices should be shown in this column, whether they are known by the name of Kharjis, Nayudus, Revenue Nayudus, Dolabras, Pettandars, Munsifs, Maniyakarans, Peddakapus, Patels, Reddis, Pattamonigars, Nattamakarans, Amanidars or Ambalagars or by other similar appellations. All talaiyaris or kavalgars or persons in possession of inams attached to this class of offices should also be entered, whether they are known by the name of mokhasa, village or hill peons, Kotwals, Barikis, Dandasis, Vettivasas, Barbers, Naickwadis, Mohatads, Village and Jangi Kattubadis, Achukavalis, Nadtalaiyaris, Kavalis, Vicharippugars, Talamkaval or other names of similar import. All persons doing the duties of talaiyaris should be shown in this column, even if they are called vettis. The names of all persons in possession of the inams attached to village offices should be shown in this column whether working or non-working or working in rotation. Where inams are really attached to this office, this column should not be left blank merely because the proprietor has engaged his own agent to maintain accounts or does the karnam's work himself.

Columns 8–10 *and* 14–16.—The extent may be given in native measures if so recorded in the accounts available. The reduction into English measures will be done in the taluk office.

Columns 11–13 *and* 17–21.—These columns should show the paimash or the settlement assessment wherever ascertainable, otherwise the rent payable to the inamdars.

Column 27.—It should be stated in this column whether the persons in enjoyment of the inams are working or non-working or work in rotation.

For each class of officers a note should be added at the end of the register specifying the duties rendered by them (1) to the proprietor and (2) to Government. The proprietor should also submit specimen forms of the accounts and returns maintained and prepared by the karnams and specify the dates before which they are completed or submitted to him.

Schedule of Accounts maintained by Karnams.

I. For lands held under the sharing system—

(*a*) Account showing the cultivation of seri and home-farm lands.
(*b*) Statement of fields, the crops on which are ready for harvest.
(*c*) Account of estimation of crops.
(*d*) Account of shavi or failure of crops.
(*e*) Account of gross produce.
(*f*) Statement showing customary division of produce between proprietor and tenants.
(*g*) Account showing shares of outturn taken by the proprietor and by the ryots and meras and other emoluments of village servants.
(*h*) Villagewar dowle fixed on proprietor's share.
(*i*) Account showing proprietor's share of grain stored, expenditure and balance.
(*j*) Demand, collection and balance of produce.

II. For lands paying money rents—

(1) Individualwar holding and assessment.
(2) Account of money rents.
(3) Extent and assessment of garden lands and account of trees paying rents.
(4) Individualwar account of inams, whether paying quit-rent, jodi or kattubadi or exempt from it.
(5) Chitta or cash account.
(6) Tandal or collection account.
(7) Virasu or total account.
(8) Demand, collection and balance of assessment and other money rents.
(9) Remittance list.
(10) Account showing expenditure incurred on behalf of the proprietor.

III. General accounts—

(1) Adangal or cropwar cultivation account of seri, home-farm and inam lands.
(2) Account of lands relinquished.
(3) Statement showing the cultivation of waste and poramboke lands.
(4) Account of measurement of lands taken up on darkhast.
(5) Account of waste lands taken up for grazing purposes.
(6) Account showing the holdings of each ryot.
(7) Register of transfer of holdings and Vars (list) or transfers by succession.
(8) Road-cess account.
(9) Account of takkavi or advances paid to ryots.
(10) Demand, collection and balance of each ryot.
(11) Statement showing the estimated quantity of water in tanks and the distribution thereof.
(12) Rainfall account.
(13) Monthly account of prices.
(14) Kistbandi account.
(15) Birth and death registers.
(16) Register of lands belonging to Government.
(17) Register of extent of lands in the village, specifying the boundaries and landmarks and showing their appropriation, viz., arable, cultivated and uncultivated, pasture, occupied for houses, gardens, rivers, tanks, springs or wells and waste in hills, jungles and rocks.

Form B.

Notice of appointment of village officers and servants submitted to the Divisional officer under section 9 *of the Proprietary Estates' Village Service Act II of* 1894.

(1) Date and number of the letter in which the vacancy now filled up was reported under section 8.

(2) Name of the person appointed to the vacant post.

(3) How the nominee is related to the previous permanent incumbent.

(4) Whether there is any nearer heir to the previous permanent incumbent, and if so, why his claims are overlooked.

(5) Age and sex of the nominee.

(6) Whether the nominee is physically and mentally capable of discharging the duties of the office.

(7) Whether the nominee has been convicted by any Criminal Court of any offence, and if so, of what offence and when.

(8) Date or dates on which the nominee passed the educational tests prescribed for the post, if any.

(9) Landed property, if any, possessed by the nominee and value thereof.

Date

Place Proprietor of

B.P., No. 350, 19-10-97.

Order 154, para. 6.]

APPENDIX III.

Rules under Section 20 *of the Madras Hereditary Village Offices Act III of* 1895.

In exercise of the powers conferred by section 20 of the Madras Hereditary Village Offices Act III of 1895, the Board of Revenue has been pleased, with the approval of Government, to make the following rules and frame the following forms :—

Under clause (i)—*The division, grouping and amalgamation of villages.*

1. Any two or more villages or portions thereof may be grouped or amalgamated so as to form a single new village, when the distance between the village-sites does not exceed a mile and-a-half.

Provided that if there are outlying hamlets of importance more than 1½ miles from the new head village, the grouping or amalgamation shall not be carried out.

2. Uninhabited or insignificant villages and those in which the lands are so intermingled that the boundaries cannot well be separated may be grouped, though the distance limit is exceeded.

3. Each new village shall have a headman or monigar and at least one talaiyari or vetti; but if the importance of any of the minor villages demands it, a separate talaiyari to reside and keep watch in such minor village may be appointed.

4. Karnams' charges may be formed by grouping several villages, whether amalgamated or not.

5. Any village may be divided into two or more villages whenever it appears that such a course is desirable as a matter of administrative convenience.

6. Proposals for the grouping, amalgamation or division of villages shall, in the first instance, be published by the Collector in the Gazette of the District concerned together with a notice calling on the persons interested to state in writing, their objections, if any, to the proposals within a period of not less than one month from the publication of such notice. A copy of the notice shall also be affixed in some conspicuous part of the village or villages likely to be affected. On the expiry of the period aforesaid, the Collector shall submit his proposals to the Board of Revenue with an abstract of the objections, if any, received, and his remarks thereon. The Board shall consider such objections and pass on the proposals such order as it may deem fit, which shall thereupon be final. A copy of such order shall be published in the Gazette of the District concerned.

Under clause (ii)—*The holding of enquiries under sections* 6, 7 *and* 8 *and the hearing of appeals under section* 23.

(*a*) *Enquiries under sections* 6, 7 *and* 8.

7. *Section* 6.—In selecting persons to fill the new offices created under section 6 (1) or those retained under section 6 (2), the Collector shall be guided by the provisions of section 10 (1).

8. *Sections* 7 *and* 8.—The charges preferred against the village officer or servant, the pleas urged by him in defence, and the statements of the witnesses shall be recorded. All witnesses shall be examined in the presence of the accused, who may cross-examine all witnesses examined in support of the charges. All documents produced in evidence shall be submitted for the inspection of the accused and his remarks thereon shall be recorded.

An enquiry may be made in the absence of the accused, when the Revenue officer or proprietor holding the enquiry is satisfied, for reasons to be recorded, that he has intentionally and contumaciously absented himself from the inquiry or that he is incapable, by reason of illness, mental or bodily, from attending within a reasonable time, not being less than six months from the date of the order directing him to appear and answer the charges preferred against him. Before, however, proceeding with the inquiry in such case, the Revenue officer or proprietor will issue a fresh notice to the accused intimating the fact that the said Revenue officer or proprietor is satisfied as above and that the inquiry will proceed *ex parte* on a specified date.

9. In passing orders on the case, the Revenue officer or the proprietor as the case may be, shall briefly sum up the evidence on the several charges, and record in English or in the Vernacular a distinct order of acquittal or conviction on each charge with a concise statement of the reason therefor and the sentence passed on conviction.

10. At the foot of the order, the date on which the time allowed for preferring an appeal expires shall be clearly specified, and a copy of the order shall be furnished free of all charge to the village officer or servant concerned.

(*b*) *Hearing of appeals under section* 23.

11. When an appeal is preferred from an order passed under sections 6, 7 or 8, the memorandum of appeal shall set forth concisely and under distinct heads the grounds of objection to the order appealed against without any argument or narrative and such grounds shall be numbered consecutively. The memorandum of appeal shall be accompanied by the copy of the order furnished to the petitioner under Rule 10 above or by an authenticated copy of such order.

12. When a memorandum of appeal is admitted, the appellate authority shall fix a date for the hearing of the appeal, and shall give due notice thereof to the appellant.

13. When the appeal is from an order passed under section 6, due notice thereof and of the date of hearing shall be served upon the person whose appointment is objected to, who shall be the respondent in the said appeal. Such notice shall declare that if he does not appear on the day so fixed, the appeal will be heard *ex parte*.

14. On the day so fixed, or any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal. When the appeal is from an order passed under section 6, the respondent shall also be heard if present.

15. When an appeal is heard *ex parte* in the absence of the respondent and decision be given against him, he may apply to the appellate authority to re-hear the appeal, if he prove that the notice was not served upon him or that he was prevented by sufficient cause from attending when the appeal was called on for hearing.

16. If the appellate authority consider that further evidence is necessary, it may take such evidence itself or may direct the officer whose order is appealed against to take the additional evidence and to transmit the record thereof to the appellate authority by a specified date.

17. In all cases where additional evidence is directed or allowed to be taken, the appellate authority shall specify the points to which the evidence is to be confined.

18. Nothing in Rules 12 to 17 shall prevent the appellate authority from rejecting an appeal summarily if, on perusal thereof and after hearing the appellant, it considers that there is no sufficient ground for interference.

19. The officer hearing the appeal shall record his decision and the reasons therefor in his own hand in English and shall furnish a copy of it free of charge to the appellant as well as to the officer or proprietor.

20. Rules 11, 16, 17 and 19 shall apply to appeals preferred to the Board of Revenue. Appeals to the Board shall be forwarded through the District Collector who shall, with no avoidable delay, forward the same to the Board of Revenue with the records of the case and with a report dealing with any new allegations that may be made in the petition. He may, for this purpose, make such further enquiry as may be necessary.

Under clause (iii)—*The Educational qualifications required of the holders of village offices forming class* (1) *in section* 3.

21. On and after 1st July 1898, no person shall be appointed to the office of karnam, headman or monigar, who has not qualified according to the following educational tests, unless specially exempted by the Collector for reasons to be recorded by that officer :—

Karnam.

(i) Primary Examination with mensuration as an optional subject and a special examination in arithmetic up to the sixth standard conducted by the Board of Examiners constituted under the Primary Examination Notification (*vide* Notification No. 91, dated 13th February 1899, at page 299, Part I, of the *Fort St. George Gazette* of 28th February 1899).

(ii) Village Officers' Special Test in—

(*a*) Village Manual of Accounts, and
(*b*) Powers and duties of village officers.

Monigar or Headman.

(i) Primary School Examination.
(ii) Village Officers' Special Test in—

(*a*) Powers and duties of village officers, and
(*b*) Village sanitation.

Candidates for the karnam office shall also produce certificates denoting the qualification "good" from Superintendents of Survey Schools.

22. The above rule shall not apply to village officers who may be in office on 1st July 1898, or to their heirs who on the 1st January 1896 were of or above the age of eighteen years and whose names have been registered in the Divisional office on or before the 1st January 1895, except in the Anantapur district where such registration has been permitted up to the 1st January 1896.

Under clause (iv)—*The procedure to be followed in disposing of suits and appeals from decrees or orders passed in suits and the registers to be maintained in connection therewith.*

(*a*) *Suits.*

23. Every suit under section 13 (1) of the Act shall be instituted by presenting to the Collector a plaint which shall be in English or in the vernacular language of the district.

24. The plaint must contain the following particulars :—

(*a*) the name of the court in which the suit is brought;

(*b*) the name, description, age and place of residence of the plaintiff and his educational qualifications;

(*c*) the name, description and place of residence of the defendant so far as they can be ascertained;

(*d*) a plain and concise statement of the circumstances constituting the cause of action and when it arose;

(*e*) the nature of the plaintiff's claim and the provision of law under which it is made; and

(*f*) a demand of the relief which the plaintiff claims.

25. The plaint shall be accompanied by as many copies or concise statements thereof as there are defendants and shall be signed and verified at the foot by the plaintiff.

26. The plaint shall be rejected in the following cases :—

(*a*) If the plaintiff is not eligible for appointment under sub-section (1) of section 10 of the Madras Proprietary Estates Village Service Act, 1894; or under sub-section (1) of section 10 or sub-section (1) of section 11 of the Madras Hereditary Village Offices Act, 1895;

(*b*) if the suit appears from the statement in the plaint to be barred under section 14 of the Madras Hereditary Village Offices Act, 1895, or by any positive rule of law;

(*c*) if the relief prayed for is a mere declaratory decree;

(*d*) if the plaint having been returned for amendment within a specified time is not amended within that time.

When a plaint is rejected by the Collector, he shall record the reason for his order.

27. When the Collector is of opinion that a plaint does not comply with the requirements of Rules 23, 24 and 25, he may either return it to the plaintiff, or may permit the plaintiff to amend it.

28. A plaintiff must file with his plaint all documents in his possession or power upon which he relies as evidence in support of his claim.

29. When the plaint is admitted and the necessary process fee is paid by the plaintiff, the Collector shall issue a summons to each defendant and shall forward therewith a copy of the plaint or a concise statement mentioned in Rule 25. If, however, the defendant be present at the time of admission of the plaint, the Collector may proceed at once with the investigation of the suit.

The plaint shall be dismissed on failure of the plaintiff to pay within a reasonable time to be fixed by the Collector, the process fee for summoning the defendant.

30. The summons shall require the defendant to appear at a place therein named on the day fixed and to bring with him, subject to all just exceptions, all documents in his possession or power which the plaintiff may desire to inspect, or upon which the defendant intends to rely in support of his case.

31. No documentary evidence in the possession or power of any party which should have been, but has not been, produced in accordance with the requirements of Rules 28 and 30, shall be received at any subsequent stage of the proceedings unless good cause be shown to the satisfaction of the Collector for the non-production thereof. The Collector receiving such evidence shall record his reasons for so doing.

32. On the date of first hearing, each party shall produce the witnesses on whose evidence he intends to rely in support of his case or who are required to produce documents.

33. Such of the witnesses required by either party as will not appear without issue of process shall be summoned on payment of the necessary process-fee and batta.

34. Summonses to the defendant and witnesses shall be prepared and served in the manner provided in Madras Act III of 1869.

35. If, on the day fixed for the trial of the suit or on any subsequent day to which the hearing of the case may be adjourned, neither of the parties appears in person or by authorized agent, the suit shall be dismissed.

36. If the defendant appears and the plaintiff does not appear, the Collector shall dismiss the suit unless the defendant admits the claim or part thereof, in which case the Collector shall give judgment against the defendant on such admission without costs; provided that such judgment, if there be more than one defendant, shall be only against the defendant who makes the admission.

37. If the plaintiff appears and the defendant does not appear, the Collector upon proof that the summons was duly served on the defendant, shall hear the case and may pass judgment *ex parte* against the defendant.

38. In the case of a judgment by default or *ex parte*, the Collector, on good and sufficient cause being shown within sixty days from the date of the decree, shall pass an order to set aside the decree and shall appoint a day for proceeding with the suit. Provided that no such decree shall be altered, modified or reversed unless the adverse party has been summoned and heard in support of it if he appear.

39. When the defendant appears, the Collector shall ascertain from him whether he admits the claim made in the plaint, and if he does not, shall require him to state his objections. His statement shall be recorded in writing.

40. In the hearing of the suit the examination of the parties or their authorized agents and of the witnesses shall be upon oath or solemn affirmation or otherwise according to the law for the time being in force relative to the examination of witnesses.

41. The evidence of the plaintiff, defendant and witnesses shall be taken down in the form of a narrative in the vernacular language of the district or in English, and shall be signed by the Collector after being read over and being explained, if necessary, to the deponent.

42. The Collector may call for any additional evidence or documents and summon any additional witnesses necessary to elucidate the case.

43. The Collector may in any suit grant time to the plaintiff or defendant to proceed in the prosecution or defence of the suit and may also for any sufficient reason to be recorded by him adjourn the hearing in such manner as to him may seem fit.

44. The record of the suit shall comprise the plaint, such summonses as may have been issued or copies of them, the examination of the plaintiff or his authorized agent, the statement taken from the defendant or his authorized agent or any written statement which the defendant may have filed, the evidence of the witnesses and a list of the documents filed. Such documents when retained by the Collector shall be included in the record.

45. On the hearing of the suit being completed, the Collector shall pronounce his decree, which shall be prepared as required in clause (iii), sub-section (1) of section 16 of the Act, and shall be dated and signed by him at the time when it is pronounced.

46. The decree shall state the amount of costs incurred in the suit, the names of the parties by whom incurred, and the proportions in which such costs are to be paid.

47. Certified copies of the decree shall be furnished to the parties on application to the Collector and at their expense.

48. The death of a plaintiff or defendant shall not cause the suit to abate the right to sue survivors.

(*h*) *Procedure in regard to appeals from decrees or orders passed in suits.*

49. An appeal from a decree or order passed by a Collector in suits filed under section 13 shall set forth concisely and under distinct heads the grounds of objection to such decree or order without any argument or narrative, and such grounds shall be numbered consecutively.

50. The memorandum of appeal shall be accompanied by an authenticated copy of the decree or order appealed against. When the District Collector is the appellate authority, the memorandum shall be presented in person or by a duly authorized agent.

51. When the appeal is admitted, it shall be open to the appellate authority to reject it without calling for the records of the case if no ground for interference is disclosed. When the District Collector is the appellate authority, he shall hear the appellant before so dismissing the appeal.

52. The provisions contained in section 16, sub-section 1, and Rules 29, 34—42, 43 and 45—48 regarding the trial of suits shall apply *mutatis mutandis* to the trial of appeals, by the Collector of the district.

53. The appellate authority may either take further evidence itself or may cause it to be taken by the Collector or by such other officer as it may direct, and may direct him to return a finding on such points as may be necessary. It may also issue orders staying the execution of the decree or order appealed against, pending final disposal of the appeal.

54. A copy of the decree shall be forwarded to the officer who tried the original suit. It shall be filed by him with the records of that suit and an entry shall be made in the register of suits. When the Board is the appellate authority, copies of its decree shall also be forwarded to the appellant and to the respondent.

55. In a second appeal to the Board of Revenue the memorandum of appeal shall be accompanied by authenticated copies of the original and appellate decrees.

56. The Board of Revenue may call for the records of the case and may cause further evidence to be taken by the Collector and may direct him to return a finding on such points as may be necessary.

57. A copy of the decree shall be forwarded to the appellant and to the respondent and also to the District Collector.

(*c*) *Registers to be maintained in connection with suits and appeals.*

58. Three registers shall be maintained in the Forms I to III given in appendix V, viz., (1) register of suits, (2) register of appeals, and (3) register of summonses.

Under clause (v)—*The execution of decrees and orders passed in suits and the taxation of costs.*

A.—Execution of decrees and orders passed in original and appeal suits.

59. When the holder of a decree or order desires to execute it, he shall submit to the Collector who passed the decree or order in the first instance an application in writing in the following form:—

Form of application for execution of decrees or orders passed in original and appeal suits.

Number of suit to which the application for execution relates.	Names of the parties to the suit.	Date of the decree or order.	Whether any appeal has been preferred against the decree or order.	Name of person against whom decree or order is sought to be executed.	Mode in which the assistance of the court is required, whether by delivery of property, recovery of money, &c.	Whether the necessary process fee has been produced with the application, and, if so, the amount thereof.	Previous proceedings, if any, taken in execution.

60. The application shall, on receipt, be dated, and shall then be entered in the register to be kept for the purpose and also in the remarks column of the register of suits. If the application is not barred by limitation, and if, within 30 days from the expiration of the time allowed for appeal, no orders have been received from the appellate court staying the execution of the decree or order specified in the application, the Collector may proceed to execute such decree or order in the following manner :—

(*a*) When any person is declared to be entitled to the possession of immovable property—by issuing a warrant under the hand and seal of the Collector addressed to some person named therein authorizing such person to give possession of the immovable property according to the adjudication, and to remove, if need be, any person bound by the decree or order who refuses to vacate the property.

(*b*) When any person is declared to be entitled to a certain rent or revenue from land—by issuing a notice in writing and under the hand and seal of the Collector to the person who possesses the occupancy right in such land directing him to pay such rent or revenue to the decree-holder.

(*c*) When any person is adjudged liable to pay mesne profits or costs or any sum of money—by proceeding in the manner provided for the recovery of arrears of land revenue.

(*d*) In cases where any person is declared to be entitled to the possession of an office—by a notice in writing under the hand and seal of the Collector prohibiting the person or persons named therein from exercising the functions of the office, or performing the duties thereof, or collecting the emoluments attached thereto, if any. In cases where rent or revenue from lands forms the emoluments of the office, notice shall also be given to the person who possesses the occupancy right in such lands directing him to pay the rent or revenue to the decree-holder.

61. No payment under a decree and no adjustment of it shall be recognized by the Collector, unless it be intimated to him for record in the register of suits.

62. Registers of applications for execution and of warrants or other processes issued in execution of decrees shall be maintained in Forms IV and V prescribed in appendix V. Forms of the warrant and notices referred to in Rule 60 are printed as Forms VI, VII, VIII and IX in the same appendix.

B.—Taxation of costs.

63. The costs of all suits or appeals or of execution proceeding shall be calculated with reference to the scale of fees prescribed in appendix IV. No costs shall be awarded as pleaders' fees.

Under clause (vi)—*The salaries and other allowances to be assigned to the holders of the village offices forming class* (1) *in section* 3 *and the method of their payment.*

A.—Salaries and other allowances.

64. Holders of village offices forming class (1) in section 3 of the Act shall be paid fixed monthly salaries according to a scale which will be fixed from time to time by the Board of Revenue, with the sanction of Government.

65. The rules laid down in the Civil Service Regulations as regards pay and acting allowances shall not apply to village officers.

66. When a karnam or a headman discharges the duties of two or more villages he may, with the sanction of the Divisional officer, be granted the full pay of both or all the offices in question. This concession is only permissible in the case of short vacancies not exceeding three months in all.

67. Tahsildars and Deputy Tahsildars in independent charge may grant leave to village officers for periods not exceeding three months at a time. In general such leave shall be granted on the condition that the duties of the office are discharged by some relative or friend of the officer taking leave on his responsibility.

68. In the case of village officers other than village headmen and karnams, Tahsildars and Deputy Tahsildars in independent charge may

appoint paid substitutes for the absentees for periods not exceeding three months at a time, subject to the provision that a statement of the appointments so made shall be submitted quarterly to the Divisional officer for formal sanction.

69. Applications for leave for longer periods than three months shall be disposed of by Divisional officers.

70. When a substitute is appointed during the absence of the permanent incumbent on leave or on suspension, the whole of the pay of the office shall be disbursed to the substitute, except when he is a village officer of another village in which event Rule 66 above will be observed.

71. Village officers attending courts on summonses shall be held to be on duty.

B.—Method of payment of salaries, &c., to Village officers.

72. The holders of village offices forming class (1) in section 3 of the Act shall be paid from the revenue collections of the villages in which they are employed, except when there is a paucity or an absence of collections in the villages in which case their pay may be drawn from a Government treasury or a Bank.

73. At the beginning of each month, pay abstracts of the village establishment actually employed during the previous month shall be prepared under the signature of the karnam and the headman, in the prescribed form, printed copies of which will be supplied by Tahsildars, and shall be forwarded to the Taluk office. Any sum which may be due but not billed for by reason of absence on leave, &c., shall be noted in the column of remarks with a brief explanation of the circumstances under which it was not drawn, the entries being referred to when the amount is claimed on subsequent bills.

74. The abstract shall be submitted separately for each revenue village or the charge of a head of the village and not for a group of villages in charge of a karnam.

75. The abstract will be scrutinised in the Taluk office and returned to the villages with an order for payment endorsed on it under the signature of the Tahsildar, or, in his absence, of the Taluk Sheristadar or Head Accountant.

76. The pay abstract, with the acquittances obtained after payment in the column provided therefor, shall be sent to the taluk with the village remittances, the amount disbursed being shown as a deduction from the gross collections in the village cash accounts (Nos. 13 and 15).

77. When the pay is to be drawn from a Government treasury, the pay order will be endorsed on the pay abstract, but when it is to be drawn from a Bank a printed cheque will be issued. In either case the abstract will be returned to the village to be retransmitted to the Taluk office, after obtaining the acquittances of the payees.

78. Arrear claims shall be billed for on separate abstracts, particulars of the periods on account of which the arrears are due and of the months in which, if at all, they were refunded into the treasury being carefully noted.

79. No pay shall be disbursed to village officers without the special sanction of the Treasury Deputy Collector when it is left undrawn for more than a year.

80. Undisbursed salaries, in cases in which the amounts are drawn by cheques or payment orders on the Bank or treasury, shall be refunded by short drawal in the following month's pay abstract.

Under clause (vii)—*The duties of the holders of the village offices forming classes* (1) *and* (3) *in section* 3 *and the description and forms of the accounts and registers to be kept by them.*

A.—Duties of the holders of village offices forming class (1) *in section* 3.

81. The holders of the village offices forming class (1) in section 3 shall perform the duties prescribed in the Village Officers' Manual, volumes I and II, and such other duties as they may be required to perform from time to time by competent authority. They shall also maintain the accounts and registers contained in the Manual of Village Accounts and such other accounts as they may, from time to time, be required by competent authority to prepare.

B.—Duties of the holders of village offices forming class (3) *in section* 3.

82. The holders of the offices of karnam, headman and talaiyari in proprietary villages to which Madras Act II of 1894 has not been extended, excepting karnams in proprietary estates wherein Madras Regulation XXIX of 1802 remains in force, shall perform the duties and maintain the accounts prescribed for the holders of such offices in the rules framed under section 32 of Madras Act II of 1894.

83. Vettis or toties shall execute processes issued for the collection of revenue, collect the rents due to the proprietor, and obey the karnam's orders in the matter of measuring lands and grain, inspecting crops and carrying messages, accounts and returns to the proprietor or his subordinates, to Government officials and to tenants in the village.

84. The nirganti acting under the headman's orders shall have charge of the irrigation of the village lands where there is irrigation from tanks and channels. Where there is no nirganti, the work shall be done by the vettis unless it is usual for the tenants of the village to attend to the work themselves.

Under clause (viii)—*Custody, production and transfer of accounts and other records kept by village officers.*

85. Karnams and monigars shall, when called on to do so, produce the accounts, registers and other records maintained by them or in their custody, for the inspection of the officials authorized by the proprietor or by the Collector to inspect the same.

The accounts kept by the karnams in proprietary estates shall at all reasonable times be also open to the inspection of persons owning or cultivating lands in the village.

86. Except when called upon to produce their accounts and other records as hereinbefore mentioned, they shall keep the same intact in their villages, unless otherwise directed in the Village Manual. In the case of proprietary estates, the accounts and records when no longer required in villages shall be deposited in the office of the Tahsildar or the Deputy Tahsildar.

87. In the event of suspension or dismissal under section 7 (1) of the Act they shall hand over all the accounts and other records to their duly appointed successors.

Under clause (ix)—*The publication of administration reports under the Village Cess Act*, 1893, *the Proprietary Estates Village Service Act*, 1894, *and the Hereditary Village Offices Act*, 1895.

88. After the close of the official year, the Board of Revenue shall publish in the *Fort St. George Gazette* and in the District Gazettes a report on the administration of Acts IV of 1893, II of 1894, and III of 1895.

B.P., No. 134, 3-6-98.

APPENDIX IV.

Scale of Process Fees.

Section I.

	AS.
1. Summons or notice to defendant or respondent	8
And to every additional defendant or respondent if applied for at the same time and if defendant or respondent resides in the same neighbourhood	4
2. Summons to a witness	8
And to every additional witness if applied for at the same time and if witness resides in the same neighbourhood.	4
3. Warrant for delivery of possession of property	12
4. Injunction, order or notice not otherwise provided for ..	8

Section II.

PROCESSES issued for the recovery of mesne profits, costs or other sum of money in the same manner as for the realization of arrears of revenue.

1. Notice authorizing the distraint of movable property, but the service of which is not accompanied by actual distraint.	4
2. Notice authorizing the distraint of movables under which distraint is actually made	8
3. Sale of movable property	8
4. Notice served as a preliminary to the attachment of immovable property	4
5. Notice of attachment of immovable property	8
6. Notice of sale of immovable property	8

Section III.

Batta and travelling allowances to witnesses.

—	Europeans and East Indians.		
	1st class.	2nd class.	3rd class.
1	2	3	4
Travelling allowance. By rail ... By road ...	1st-class fare ... 8 annas per mile.	2nd-class fare ... 4 annas per mile.	3rd-class fare ... 2 annas per mile.
Travelling allowance. By sea or canal...	Actual expense of passage.		
Batta not to exceed	1½ rupees *per diem.*	8 annas *per diem.*	4 annas *per diem.*

—	Natives		
	1st class.	2nd class.	3rd class.
	5	6	7
Travelling allowance. By rail ... ... By road	1st-class fare ... 8 annas per mile.	2nd-class fare ... 2 annas per mile.	3rd-class fare. 2 annas per 10 miles; ½ anna per mile when witness cannot walk.
Travelling allowance. By sea or canal...	Actual expense of passage.		
Batta not to exceed	12 annas *per diem.*	6 annas *per diem.*	3 annas *per diem.*

B.P., No. 134, 3-6-98.

APPENDIX V.

Forms.

I.—Form of Register of Suit.

Number of suit.	Date of presentation of plaint.	Name and address of plaintiff.	Name and address of defendant.	Abstract of plaint.		Result of suit.	Date of decree.	The date and abstract of decree on appeal.	Remarks.
				To what office the suit relates.	Whether it refers to the office or its emoluments.				

II.—Form of Register of Appeals.

Number of appeal.	Date of presentation of memorandum.	Name of appellant.	Name of respondent.	Number and year of original suit and the name of the court which passed the decree or order appealed against.	Brief abstract of appeal.		Result of appeal.	Date of decree.	Remarks.
					To what office the appeal relates.	Whether it refers to the office or its emoluments.			

III.—Form of Register of Summonses.

Serial number.	Number of suit.	Name of person to be summoned.	Date of					Amount of batta and process fee.	Name of person to whom summons is entrusted.	Remarks.
			Application for summons.	Production of batta and process fee.	Issue of summons.	When returnable.	When served.			

IV.—Form of Register of Applications for Execution of Decrees

Serial number.	Date of receipt of the application.	Date of decree or order and number of suit to which it relates.	Name of applicant.	Name of person against whom execution of decree or order is sought.	Mode in which the assistance of the court is required.	Whether and when process fee for warrants, &c., is produced by the applicant.	Date of order directing execution.	Remarks.

V.—Form of Register of Warrants and other Processes.

Number of application for execution.	Description of process issued.	Amount of process fee realized.	Name of person against whom process is issued.	Name of person to whom process is entrusted.	Date when issued.	Date when returnable.	Date when returned.	Remarks.

VI.—Warrant under clause (a) *of Rule* 60 *of the Rules framed under Madras Act III of* 1895.

IN THE COURT OF THE COLLECTOR OF

Revenue Suit No. *of* 19 .

A. B. of .

against

C. D. of .

To .

WHEREAS , in the occupancy of , has been decreed to , the plaintiff in the above suit, you are hereby directed to put the said in possession of the same, and you are hereby authorized to remove any person bound by the decree who may refuse to vacate the same.

Given under my hand and the seal of the Court, this day of 19 .

L.S.
Collector.

VII.—Notice under clause (b) *of Rule* 60 *of the Rules framed under Madras Act III of* 1895.

IN THE COURT OF THE COLLECTOR OF .

Revenue Suit No. *of* 19 .

A. B. of .

against

C. D. of .

To

WHEREAS has been declared, by a decree in the suit above referred to, to be entitled to the rent (or revenue due on land in your occupation bearing survey (or paimash) No. in the village of , in the district of , you are hereby required to pay the rent (or revenue) to the holder of the decree or order above referred to.

Given under my hand and the seal of the Court, this day of 19 .

L.S.
Collector.

VIII.—Notice under clause (d) *of Rule* 60 *of the Rules framed under Madras Act III of* 1895 *prohibiting persons, other than the decree-holder, from exercising the functions of the office, or performing the duties thereof, or collecting the emoluments attached thereto.*

IN THE COURT OF THE COLLECTOR OF .

Revenue Suit No. *of* 19 .

A. B. of .

against

C. D. of .

To

WHEREAS has been declared, by a decree in the suit above referred to, to be entitled to the office in the village of in the district of , you are hereby prohibited from exercising the functions of the office, or performing the duties thereof, or collecting the emoluments attached thereto, viz.,

Given under my hand and the seal of the Court, this day of 19 .

L.S.
Collector.

IX.—Notice under clause (a) *of section* 60 *of the Rules framed under Madras Act III of* 1895 *to the person possessing occupancy right in lands, the rent or revenue from which constitutes the emoluments of a village office.*

IN THE COURT OF THE COLLECTOR OF

Revenue Suit No. of 19 .

A. B. of .

against

C. D. of .

To

WHEREAS has been declared by a decree in the above suit to be entitled to the office in the village of in the district of , you are hereby required to pay the rent or revenue for the lands in your occupation which appertain to that office to the holder of the decree or order above referred to.

Given under my hand and the seal of the Court, this day of 19 .

L.S.

Collector.

B.P., No. 134, 3-6-98.

Chapter XIV.

REVENUE ENQUIRIES UNDER REGULATION IX OF 1822.

158. Scope of Regulation.—[a]Madras Regulation IX of 1822 provides for the primary cognizance of cases of malversation, embezzlement and general abuse in revenue affairs by public and quasi-public servants amenable to the Collector's jurisdiction.[a] [b] All servants of public establishments under Collectors, including village officers, are punishable under the Regulation.[b] [c] Persons employed in the management of attached estates [c] and [d] village officers in shrotriems are held to be similarly punishable,[d] but [e] complaints made by ryots on private estates against the proprietors' agents cannot be disposed of under the Regulation.[e] [f] The fact of persons having left the service previous to their trial does not bar the Collector's jurisdiction.[f]

Note.—Regulation IX of 1822 has been amended and supplemented by Regulations III of 1823, VII of 1828 and III of 1832, and Madras Act XXXVI of 1837.

[a] Preamble to Regulation IX of 1822; Progs. of Faujdari Adalat, 10-5-52, Note 6, para. 3; M., Vol. II, p. 202.
[b] Cl. 3, s. 2 of Regulation IX of 1822.
[c] Progs. of Faujdari Adalat, 30-4-34; M., Vol. I., p. 160.
[d] B.P., 28-8-51, Note 2; M., Vol. II, p. 34.
[e] Progs. of Faujdari Adalat, 30-4-34, Note 3; M., Vol. I, p. 161.
[f] Progs. of Faujdari Adalat, 17-5-53; E.M.C. No. 2143, 15-8-53; M., Vol. II, p. 199, Note 3.

2. *Cases in which it should be applied.*— [g] Where public servants are charged with offences clearly included in the classes defined in clause 2, section 2 of Regulation IX of 1822, and the charge is supported by reasonable *primâ facie* evidence, and is at the same time of a magnitude to require that a severe penalty should follow conviction, it is desirable that the Collector should avail himself of the powers conferred by the Regulation, unless the circumstances of the case permit of the same object being secured by the institution of criminal proceedings under the Indian Penal Code. A public example will check frauds and malversations among a class of men who possess great facilities for carrying on malpractices without detection. But in trifling cases such as would call for no great punishment, if proved, proceeding to a formal trial under the Regulation is unnecessary and inexpedient. It will be better that, on such occasions, the Collector should have recourse only to the punishments he is empowered to award under his general authority as head of the revenue establishment. Petty cases of fraud by village officers should be disposed of in this manner.[g]

[g] B.P., 15-7-39; M., Vol. I, p. 265.

3. *Delegation of enquiry to subordinate officer.*—The first and fourth clauses of section 4 of Regulation VII of 1828 authorize Collectors to refer for investigation to Tahsildars all such petty cases of embezzlement as are punishable with a fine not exceeding Rs. 50. The Regulation, however, is permissive only. Collectors should refer all important charges against village officers to Divisional officers for

enquiry, estimating the importance of the case not by the amount embezzled, but by the circumstances connected with it. Tahsildars cannot take up cases of malversation by village officers under Regulation IX of 1822, unless referred to them under Regulation VII of 1828.

B.P., No. 2431, 28–11–73.

4. *Nature of enquiry.*—(i) Collectors acting under Regulation IX of 1822 must consider themselves as exercising judicial functions. The regulation is of a highly penal character, and it is of much importance that the investigations, which Collectors are authorized to make, should be conducted and recorded in the regular form of a judicial enquiry with a view to revision by the Board and the Government when the case goes before them.

B.P., 13–4–26, para. 1; M., Vol. I., p. 42.

(ii) [h] The evidence before the Collector should be taken on solemn affirmation.[h] [i] The charges and the plea of the accused should be distinctly recorded in writing, and the evidence should be fully taken down. The witnesses should invariably be examined in the presence of the accused, including both those in support of the charges and those for the defence, and the accused should be allowed to cross-examine them. All documents produced in evidence should be submitted for the inspection of the accused, and his remarks thereon should be recorded.[i] [j] To enable Collectors to determine the charges to be preferred against an accused person, they may take evidence in his absence and without his knowledge. But before any evidence so taken can be used against him, it must be shown to him together with the written charges founded thereon and must be re-affirmed in his presence, and an opportunity must be afforded to him for cross-examining the witnesses who have given and re-affirmed that evidence. The accused should then be required to give his answers to the charges against him and to produce evidence in support of his answers. If he has any difficulty in procuring the attendance of his witnesses, the Collector should compel their attendance by summons under Madras Act III of 1869.[j]

h B.P., 31–12–35, Note 3, para. 7; M., Vol. I, p. 198; sec. 4, Regulation IX of 1822.
i B.P., 13-4-26, para. 2; M., Vol. I, p. 42.
j B.P., 19–6–26, para. 2; M., Vol. I, p. 45.

5. *Judgment.*— The Collector, in passing judgment on the case, should briefly sum up the evidence on the several charges and record in English a distinct sentence of acquittal or conviction on each, with a concise statement of the grounds on which the sentence is founded.[k] [l] In every case in which judgment or order is passed upon a person under the provisions of section 5 or 6 of Regulation IX of 1822, the officer passing sentence will orally inform him of the period allowed for appealing, and will endorse upon the copy of the judgment or order delivered to him the date on which the appeal time will expire.[l] [m] Such copy shall be delivered free of all charges to the defendant at the close of the proceedings.[m]

k B.P., 13–4–26, para. 2; M., Vol. I, p. 42; B.P., 31–12–35; M., Vol. I, pp. 194–202; B.P., 30–5–44; M., Vol. I, p. 356.
l B.P., 8–1–30; M., Vol. I, p. 104; B.P., No. 90, 18–3–95. m B.P., No. 1120, 18–5–86.

6. *Sentence and Execution.*—[n]As regards punitive powers, it should be observed that the distinction between offences under clause 2, classes 1, 2 and 3 as defined in section 2 and offences under clause 2, classes 4 and 5, is clearly defined and maintained throughout Regulation IX of 1822; as also is the punishment to be awarded in each case and the procedure to be followed subsequent to conviction. Section 5, clause 1 of the Regulation empowers the Collector to sentence persons convicted of offences under classes 1, 2 and 3 to pay any sum not exceeding twice the amount of the money ascertained to have been extorted, unduly received, embezzled or misappropriated.[n] It should be clearly understood that a fine of double the sum proved is the maximum punishment to be awarded, and that it should be inflicted only in cases of a very aggravated nature. [o]After judgment for payment of such sum, the convicted person is, under section 5, clause 2 of the Regulation, to be kept in custody until the judgment is satisfied; first in the Collector's cutcherry and afterwards, if necessary, in the District Jail as provided. That is to say, in default of payment, judgment for the recovery of the sum should issue, and execution should follow as prescribed in section 5, clause 3. In the event of no property, or not sufficient property, being forthcoming, the Collector must, under section 13, clause 2, forward the defaulter to the District Court and proceed as directed in the last-named section. The treatment of persons convicted of offences defined in classes 1, 2 and 3, section 2, is analogous to that prescribed for ordinary revenue defaulters, and charges for their diet should be included under 'Land Revenue' charges. The case of persons convicted under classes 4 and 5, section 2, is different. Under section 5, clause 4, the Collector must impose a fine not exceeding Rs. 500, and must further award, in default of payment, imprisonment not exceeding twelve months, or until the fine is paid. In these cases no order for recovery of the fine is necessary; it is for the convicted person to pay the fine, and imprisonment follows immediately on judgment passed, in default of payment. Persons so convicted stand, therefore, on the same footing as any other person criminally convicted, and must be dealt with accordingly. If sentenced to less than one month's imprisonment, they will be sent to the jails provided under the Jail Code for other persons sentenced to like terms of imprisonment; and if sentenced to more than one month's imprisonment, they will be sent under Police guard to the District Jail, and the charges for their diet will be debited to the usual head under 'Law and Justice.' There is, however, no reason why Collectors should not exercise the discretion which Magistrates exercise in permitting convicted persons reasonable opportunity to obtain and pay the fine awarded, if due precaution is taken to prevent miscarriage of justice by the escape of the prisoner.[o]

[n] B.P., No. 3478, 16-8-71. [o] B.P., 4-6-35; M., Vol. I, p. 184.

7. *Revisional and appellate Proceedings*—(i) *Before Collector under clause* 3, *section* 3 *of Regulation VII of* 1828.—Collectors have power to revise the proceedings of Subordinate and Assistant Collectors in all cases tried by them under Regulation IX of 1822, and to confirm, modify or annul their sentences. This power may be exercised in all cases in

which appeals from the judgments of such subordinate officers are preferred to the Collector under section 6 of Regulation VII of 1828.

B.P., 11-8-31; M., Vol. I, p. 121.

(ii) *Before the Board.*—[p] Persons deeming themselves aggrieved by the decisions of Collectors are at liberty, at any time within three months from the date of such decision, to present to the Collector a petition of appeal addressed to the Board of Revenue. It is competent, however, to the Board of Revenue to admit an appeal presented after the limitation period of three months if just and reasonable cause for the delay is shown. The petition shall be written on plain paper, need not be stamped under the Court Fees Act, and shall state the grounds on which the petitioner deems himself aggrieved and the redress or relief to which he considers himself entitled.[p] [q] The appeal petition should be forwarded by the Collector to the Board of Revenue together with the original proceedings within three weeks from its receipt, accompanied by a letter containing such remarks as may be called for by the allegations in the appeal petition.[q] [r] Should a Collector fail to conform to the instructions in regard to recording a judgment in English or noticing the allegations contained in the appeal petition, the proceedings in the case will be returned for revision.[r] When disposing of the appeal, the Board will either direct the relief prayed for by the petitioner to be granted, or will report the case for the orders of Government, or will simply reject the petition under the hand of the Secretary, referring the party complaining to seek redress, if he thinks proper, in the regular tribunals. When the Board refers an appellant to the regular tribunals, he must submit his appeal to those Courts within three months from the date of delivery of the Board's orders.

[p] Cl. 1, sec. 6 of Reg. VII of 1828.
[q] B.P., 31-12-35; M., Vol. I, pp. 194-5.
[r] B.P., 30-5-44; M., Vol. I, p. 356.

(iii) *Before Government.*—[s] No appeal lies to Government from decisions under Regulation IX of 1822.[s] [t] But the Government is fully competent, whenever it may see fit under its general powers of revision, to control the Proceedings of the Board of Revenue upon petitions presented to it against the acts of Collectors under the Regulation, and to direct the Board of Revenue to grant the relief prayed for or refer the party complaining to the regular tribunals.[t]

[s] G.O., No. 500, 29-3-80.
[t] B.P., 31-12-35; M., Vol. I, pp. 194-202.

8. *Suspension of sentence pending appeal.*—In all cases in which appeals are presented, the provisions of clause 6, section 15 of Regulation IX of 1822, in regard to the sale of property and the release of accused parties on bail, must be attended to. The summary judgments passed under the Regulation should not be hastily enforced, particularly by the sale of property. If the property is secured in the first instance, it can be sold at any period most convenient to all persons concerned.

B.P., 13-4-26, para. 4; M., Vol. I, p. 42.

9. *Miscellaneous Instructions.*—It is advisable that the powers vested in Collectors by sections 7, 8, 9 and 13 of Regulation IX of 1822 should be exercised with lenity and forbearance, particularly in cases

in which superior native servants are concerned. Whenever it may be found necessary to proceed under section 9 to search a private house for papers, &c., care should be taken to mention in the warrant the manner in which it is to be executed, as laid down in that section. Collectors should bear in mind that any omission to take the attested lists specified therein may invalidate their proceedings and involve them in much responsibility. Though Collectors are authorized by section 6 of Regulation IX of 1822, in cases "where money actually "delivered in charge to a public servant has been embezzled, or is "not forthcoming when called for, and the amount embezzled has "been clearly ascertained by reference to the public accounts of the "cutcherry," to proceed to recover the amount in the same manner as for the recovery of arrears of revenue, it is not competent to them to impose a fine as a penalty for the crime of embezzlement without evidence taken in a regular judicial manner.

B.P., 13-4-26, para. 5; M., Vol. I, p. 43; B.P., 13-4-26, para. 6; M., Vol. I, p. 43.

Chapter XV.

OFFICE ROUTINE.

159. Introductory—*Office Hours.*—Government servants, while at their head-quarters, should invariably attend office from 11 A.M. to 5 P.M., except on Sundays and recognized holidays.

B.Ps., No. 175, 23–1–83; No. 864, 15–12–87.

Note.—(1) The hours of attendance may be altered by Collectors during the hot weather, the changes being duly notified in their District Gazettes.

Bd.'s Cir. Memo., No. 1710, 12–6–83; B.P., No. 232, 26–6–96.

(2) A list of recognized holidays will be found in appendix XXIII.

PART I.–REVENUE ESTABLISHMENT.

160. The Collector's Office—*Establishment.*—The establishment of the Collector consists of the following sections or departments:—

(1) Correspondence department,
(2) Account department,
(3) Treasury and Stamp department,
(4) Press establishment,
(5) Miscellaneous office servants.

G.O., No. 1386, 11–10–59.

There is also a separate Court of Wards department in districts where there are estates under management.

2. *Officers in charge.*—The Correspondence department consists of two sections: (*a*) the Vernacular and (*b*) the English. The former is placed under the Huzur Sheristadar, who is the chief ministerial officer in the Collectorate; the latter is under the immediate control of the English Head Clerk, subject to the general supervision of the Sheristadar. The Account and the Treasury and Stamp departments, as well as the Press establishment, are in the charge of the Treasury Deputy Collector. For particulars regarding menial servants see paragraph 13 *infra.*

G.O., No. 1386, 11–10–59.

3. *The Huzur Sheristadar.*—It is the duty of the Huzur Sheristadar to see that all reports and petitions received in the office are disposed of without delay, to check at regular intervals the unanswered lists of correspondence, and to attend to the disposal of such papers as may have been specially referred to him by the Collector. All drafts and orders prepared for the approval of the Collector in the Revenue and Magisterial departments should, as a rule, pass through the Huzur

Sheristadar. He should also see that all the registers in the office are properly kept, and that the records are well arranged and preserved in good order. He should attend to the preparation of the demand, collection and balance and jamabandi statements, as well as to the compilation of any special returns called for by higher authorities. He should, as a rule, accompany the Collector during jamabandi.

G.O., No. 1386, 11-10-59.

4. *The English Head Clerk.*—[a] The English Head Clerk should see that all letters received in, and despatched from, the office are entered in the appropriate registers, that the indexes are properly kept, that letters despatched are duly examined, and that the records in the office are well and neatly arranged. He should supervise the preparation of periodical returns and accounts, and should see that they are punctually despatched.[a] [b] The office copy of the Board's Standing Orders, as well as the files of Regulations and Acts, Imperial as well as Local, should be under his care, and he should be held responsible for their being duly corrected and brought up to date.[b]

[a] G.O., No. 1386, 11-10-59. [b] B.P., No. 8525, 27-11-66.

Note.—Two distinct files of Acts should be maintained, one for Imperial Acts and the other for the Acts of the Madras Legislature.

B.P., No. 8525, 27-11-66.

5. *Distribution of work among clerks.*—(i) [a] Excluding the Huzur Sheristadar and the English Head Clerk, there are generally from 13 to 17 clerks in the Vernacular correspondence section and 9 or 10 clerks in the English correspondence section.[a]

(ii) [b] Collectors are at liberty to distribute the work in their offices among the different clerks in the manner they consider most suitable [b]; but it is not desirable to disturb without good reason the customary distribution of work, especially in the case of the following higher appointments. [c] The Vernacular Head Clerk should ordinarily attend to all Revenue correspondence, except such as may have been given to the Huzur Sheristadar or to the English Head Clerk in the first instance, and the Magisterial clerk should see to the disposal of all communications received by the Collector in his capacity as District Magistrate. The Translator should prepare translations and abstracts of all papers requiring translation, as well as of those required for publication in the *District Gazette*. The Record-keeper should have the charge of all records; he should be responsible for their proper arrangement and safe custody [c] and [d] should select papers for indexing.[d]

[a] B.P., No. 380, 7-10-96. [b] B.P., No. 634, 3-11-93.
[c] G.O., No. 1386, 11-10-59. [d] B.P., No. 658, 16-11-93.

Note.—The work of translating vernacular papers relating to wards' estates should ordinarily be done by the estate establishment attached to the Collector's office. The Collector is not authorized to allow a Government servant extra remuneration from a ward's estate for work done on its account (see Articles 88 and 89 of the Civil Service Regulations). The deputation of Government servants to do duty in the Court of Wards' establishment is dealt with in Standing Order No. 212, paragraph 3, and is governed by Article 806, Civil Service Regulations.

Court's Proceedings, No. 22, 5-8-96.

6. *Work at head-quarters during jamabandi.*—When the Collector goes on circuit for jamabandi, the Huzur Sheristadar and a few clerks

of the Correspondence department should ordinarily accompany him, the rest of the establishment remaining at head-quarters. All information required by the Collector from camp should be promptly furnished by the establishment at head-quarters, which should also attend to calls from higher authorities. During the absence of the Collector on jamabandi, the work at head-quarters is likely to be somewhat less than usual, and advantage should be taken of the interval to arrange and classify the old records of the district.

G.O., No. 1386, 11-10-59.

7. *The Account Department.*—[a] There are from 14 to 20 clerks in the Account department, with salaries ranging from Rs. 15 to Rs. 85.[a] The [b] highest ministerial officer in this section is the English Head Accountant on Rs. 85. He is under the immediate orders of the Treasury Deputy Collector, and is responsible for the correctness and punctual submission of all periodical statements and accounts, except those which are prepared in the Correspondence department.[b]

[a] B.P., No. 380, 7-10-96. [b] G.O., No. 1386, 11-10-59.

Note.—In the Nilgiri Collectorate there are only 7 Accountants and their salaries range from Rs. 20 to Rs. 80.

B.Ps., No. 380, 7-10-96; No. 394, Mis., 13-2-1900.

8. *The Treasury and Stamp Department.*—This section consists of from 3 to 10 clerks, the most highly paid being the Cash-keeper on a salary of from Rs. 70 to Rs. 125. After him come the Shroffs and the Accountants. The former are of four grades, drawing Rs. 50, 25, 20 and 15 per mensem, respectively. The pay of the Accountants varies from Rs. 15 to Rs. 25. The menial servants specially attached to this branch are styled gollas.

B.Ps., No. 380, 7-10-96; No. 262, 30-9-98.

Note.—In the Nilgiri Collectorate the Cash-keeper on Rs. 70 is the only clerk in this section.

B.P., No. 380, 7-10-96.

9. *The Cash-keeper and his assistants.*—The Cash-keeper should be in charge of the cash and should also be the custodian of the stamps and postage labels taken out of the store under double locks. He should supply the stamps and postage labels on indents passed by the Treasury Deputy Collector, but must not sell them on his own account to the public. He should keep the accounts relating to stamps and postage labels and should be responsible for their correctness. He is ordinarily assisted in his work by three Accountants; two of them should prepare the ledger showing all cash receipts and disbursements, and the third should write the accounts connected with postage labels and stamps, and furnish the Account department with the information required for the preparation of the general returns to be submitted to the Superintendent of Stamps.

G.O., No. 1386, 11-10-59.

Note.—The stationery supplied to each district should remain in the custody of the Cash-keeper, who should keep a general store account in the form prescribed in the stationery rules sanctioned by Government.

Paragraph 5 of Standing Order No. 192.

10. *Shroffs.*—The shroffs should attend to the receipt and issue of coins, postage labels and stamps; and one of them should keep the detailed statement of coins received and issued, and prepare a rough statement of the entries to be made in the ledger referred to in paragraph 9.

G.O., No. 1386, 11-10-59.

11. *Gollas.*—The gollas should watch the treasury during office hours, convey cash to other places, and assist the Cash-keeper in removing bags of coin from the cash-chest and in putting them back.

G.O., No. 1386, 11-10-59.

12. *The Press Establishment.*—[a] The Press establishment consists of from 11 to 20 hands. There are from 5 to 10 compositors, 2 to 4 pressmen, 2 to 3 ballmen and 2 apprentices.[a] [b] The head compositor or the foreman should attend to the more difficult tasks; and one of the compositors on Rs. 30 should be employed chiefly in printing the *District Gazette*, and should be held responsible for the proper and punctual execution of that work. The assistant pressman and ballman should assist the compositors in distributing type and in setting up all ordinary work.[b]

[a] B.P., No. 380, 7-10-96. [b] G.O., No. 1386, 11-10-59.

13. *Miscellaneous Office Servants.*—Under the head of 'Miscellaneous office servants' are included gollas, attenders, muchis, the duffadar, peons, mashalchis or lamp-lighters and sweepers. There are ordinarily 4 gollas on salaries ranging from Rs. 7 to Rs. 10, and their duties have already been described in paragraph 11. The number of attenders is generally 16, and their pay varies from Rs. 7 to Rs. 10; it is their duty to wait on the several officers, to convey their messages, to give them the papers they require, and to carry dufters and other papers from one place to another in the office; they should also take care of the papers in the office, and tie up bundles and dufters and arrange them in proper order. There are 3 muchis on salaries of Rs. 10, 12 and 15 per mensem; one of them should bind the books of the office, while the other two should prepare covers for the despatch of letters. The duffadar on Rs. 14 should attend on the Collector. There are ordinarily 18 peons, of whom 8 are in receipt of Rs. 7 each and the rest Rs. 8. Of the 18 peons, 12 are intended for the Collector, 3 for the Assistant Collector, 2 for the General Duty Deputy Collector, and one for the Sheristadar. There are also 2 mashalchis or lamp-lighters, and 2 sweepers on Rs. 6 each per mensem; these should render their services in all departments.

G.O., No. 1386, 11-10-59; B.P., No. 380, 7-10-96.

161. Divisional Offices—*The Sub-Collector's Office.*—Sub-Collectors are generally allowed an establishment costing Rs. 337 per mensem, which includes 7 clerks, besides an attender, a muchi, a duffadar, 6 peons, a mashalchi and a sweeper. The distribution of work among the several clerks should ordinarily be as shown below, but the Sub-Collector can alter the distribution as he thinks best. The Head Clerk should attend to the disposal of all important Revenue and magisterial papers which have been referred to him, and should assist the Sub-Collector in making the annual settlement. [a] He should also select

papers for indexing.[a] The second clerk should attend especially to Revenue work, and the third to magisterial work under the immediate supervision of the Head Clerk. The fourth clerk should conduct the English correspondence, keep the papers connected with it, and prepare the usual periodical returns. The fifth should keep registers of reports and orders, and despatch the latter from the office. The other clerks should prepare routine drafts and collect references. One clerk should be specially placed in charge of the records and will be responsible for their safe custody. This is a most important duty, and the Sub-Collector himself must, from time to time, see that it is being properly attended to.

G.O., No. 1386, 11-10-59; B.P., No. 380, 7-10-96.
[a] B.P.. No. 658, 16-11-93.

2. *The Head Assistant Collector's Office.*—[a] An establishment costing Rs. 245 a month is allotted in most cases to the Head Assistant Collector. He is generally allowed five clerks,[a] [b] whose duties are similar to those prescribed for a Sub-Collector's establishment, though on a smaller scale.

[a] B.P., No 380, 7-10-96. [b] G.O., No. 1386, 11-10-59.

3. *Deputy Collector's Offices.*—[a] Deputy Collectors are generally allowed an establishment consisting of four clerks, besides peons and other menials, and costing Rs. 130 in all.[a] [b] The Head Clerk drafts all important letters [b] and [c] is responsible for the selection of papers to be indexed [c]; [b] the second and third attend to ordinary Revenue and magisterial papers, keep registers of correspondence, and despatch papers and the fourth does all the miscellaneous work of the office.[b]

[a] B.P., No. 380, 7-10-96. [b] G.O., No. 1386, 11-10-59.
[c] B.P., No. 658, 16-11-93.

162. Taluk Offices—*Establishment.*—Each Tahsildar is allowed an establishment the cost of which varies from about Rs. 600 to Rs. 1,000. He has a "Taluk Sheristadar" or (in taluks to which Stationary Sub-Magistrates are attached) "Taluk Head Accountant and Treasurer," from eight to ten gumastas, one or two Shroffs, and from three to seven Revenue Inspectors.

G.O., No. 1386, 11-10-59. B.Ps., No. 633, 3-11-92; No. 294, 5-11-98; No. 154, 21-6-99.

2. *The Tahsildar.*—[a] The Tahsildar should exercise general supervision over the whole Taluk establishment, and see that all orders received from the Collector are replied to properly and without unnecessary delay.[a] [b] It is especially incumbent upon him to make a thorough inspection of the routine work of his office, as in the absence of effective supervision on his part or on that of the Taluk Sheristadar or Head Accountant, there is danger of the whole office falling into a state of inefficiency.[b]

[a] G.O., No. 1386, 11-10-59. [b] B.P., No. 633, 3-11-92.

3. *The Taluk Sheristadar or Head Accountant.*—[a] Next to the Tahsildar, the chief revenue officer in the taluk is the Taluk Sheristadar, whose place is taken by the Taluk Head Accountant in taluks where there is a Stationary Sub-Magistrate at head-quarters. This officer is primarily responsible for the examination of the Village accounts as well

as for the correct preparation of the Taluk accounts, and his work in these respects should be carefully inspected and reviewed during jamabandi by the officer settling the taluk.[a] [b] He is also responsible for the correct preparation and punctual submission of all periodical returns which have to be submitted to the Collector, and must see that the several abstracts and registers are properly maintained, the necessary entries being made from time to time with reference to the Village accounts.[b] It is also his duty to see that the Village returns are received in time, [e] to keep the karnams' attendance book,[e] [c] to select papers to be indexed,[c] and [d] to exercise a general supervision under the Tahsildar over the rest of the Taluk establishment. In the absence of the Tahsildar on circuit, he is in charge of the office and should open the tappal. He will then be responsible for the efficient discharge of the current work of the office, and will sign fair copies of drafts passed by the Tahsildar. He may also send simple but urgent routine replies to higher offices and issue urgent orders to village officers on his own authority, but the office copy of every such reply or order should be forwarded to the Tahsildar's camp for counter-initials immediately after the fair copy has been despatched.[d]

[a] G.O., No. 521, 27–5–87. See also S.O. No. 12, para. 6.
[b] G.O., No. 1386, 11–10–59. [c] B.P., No. 658, 16–11–93.
[d] B.Ps., No. 460, 23–8–92; No. 549, 28–9–92; No. 633, 3–11–92; No. 298, 2–6–93; No. 351, 20–12–98.
[e] B.Ps., No. 98, 29–3–97; No. 416, 26–11–97.

Note.—A list of cases in which the powers referred to in the concluding portion of this Order are delegated to the Taluk Sheristadar or Taluk Head Accountant should be drawn up by the Tahsildar and submitted for the previous approval of the Divisional officer.

B.P., No. 351, 20–12–98.

4. *Distribution of work among Taluk Gumastas.*—The distribution of work among the several gumastas rests with the Tahsildar, but the following arrangements should as a rule be adhered to:—

[a] The head gumasta should attend to the preparation of jamabandi and statistical returns, as well as to the disposal of all important correspondence.[a] [b] The record-keeper should be in charge of the records, and should be held responsible for their proper arrangement and safe custody. He will be paid Rs. 25 per mensem, and will hold a position immediately below the head gumasta.[b] [a] Of the remaining gumastas, one should write up the treasury chittas and prepare the treasury accounts; another should prepare the demand, collection and balance statements of land revenue and cesses, abkári, &c., issue processes and maintain the process registers; a third should attend to darkhasts, relinquishments, and transfer of pattas; a fourth should compile the cultivation accounts, season reports, returns of prices, &c.; a fifth should attend to all correspondence relating to income-tax and local funds; a sixth should deal with general correspondence under the head gumasta and with minor irrigation works; and a seventh should maintain the current and disposal registers with the help of an attender.[a] The Taluk Sheristadar or taluk head accountant should be held responsible for seeing that each clerk keeps the registers allotted to him neatly and methodically and should inspect them from time to time.

B.P., No. 633, 3–11–92.
[a] B.P., No. 86, 4–3–96. [b] G.O., No. 624, 14–11–96.

5. *Deputy Tahsildar's Establishment.*—[b]Each Deputy Tahsildar is ordinarily allowed an establishment costing Rs. 60 per mensem. He has under him two clerks—one on Rs. 20 and another on Rs. 15, one dufterbund on Rs. 7, one peon on Rs. 7 and another on Rs. 6, and a mashalchi on Rs. 5.[b] The distribution of work among the clerks is left to the discretion of the Deputy Tahsildar. [a] During the absence of the Deputy Tahsildar from head-quarters official correspondence addressed to him should not be opened by the head gumasta, except in cases specially sanctioned by the Board, but should be sent to the Deputy Tahsildar's camp.[a]

a B.P., No. 508, 8-6-88. b B.Ps., No. 294, 5-11-98; No. 154, 21-6-99.

6. *Revenue Inspectors.*—[a]Revenue Inspectors should be placed in charge of separate ranges, and should not, without necessity, be called into, or detained at, the taluk head-quarters.[a] [b] Care should be taken to see that Tahsildars do not delegate to their Revenue Inspectors the conduct of all kinds of miscellaneous enquiries which should properly be made by themselves.[b]

a B.P., No. 633, 3-11-92. b G.O., No. 413, 27-7-98.

PART II.—CORRESPONDENCE.

SECTION (i).—FORM.

163. Official Communications—*Size of Paper.*—All communications of an official nature should ordinarily be written on paper 13 inches in length and 8½ inches in width. In special cases, paper of a different width may be used, but even then the width should be either 4¼ inches or some multiple thereof. In no case should the prescribed length be departed from.

B.P., No. 78, 19-1-87.

Note.—(1) The rules as to size of paper, place of docket, and method of filing papers for disposal, are superseded by the rules in appendix I in the case of all offices where the flat-file system is in force and of communications addressed to such offices by others subordinate to them.

(2) [a] Short and unimportant communications should be written on blank cards of the prescribed size instead of on service post cards; if the despatching clerk has other communications to send to the addressee on the same day, he should enclose the unstamped card in the cover containing such communications, provided no additional postage is thereby incurred; otherwise he should stamp the card with a quarter anna label and post it separately.[a] Such cards should invariably be used [b] for intimating that any periodical return or returns are blank. A list of returns for which the cards will, as a rule, suffice, will be found in appendix II, which also contains a form to be adopted by Collectors in reporting that particular returns are blank.[b]

a B.P., No. 1502, 21-5-85; G.O., No. 474, Finl., 30-7-89; B.P., No. 235, 27-9-99.
G.O., No. 474, Finl., 30-7-89.

(3) Reminders may be drafted on paper somewhat smaller than the prescribed size—*Vide* paragraph 16 of Standing Order No. 165 *infra*.

2. *Number and date.*—[a] Every letter should be numbered in the order of its despatch, and should bear the date on which the draft was approved. The name of the town, village or other station, from which the letter is written, should be given in addition to the date.[a] [b] Dates in official communications should generally be for the calendar year; but if it is necessary to give the date according to the fasli (revenue) or other special year, the corresponding calendar year should also be

entered between brackets, together with the day and month of the English calendar, if necessary.[b]

[a] B.Ps., No. 78, 19-1-87; No. 407, 11-11-95.
[b] B.Ps., No. 2704, 4-7-71; No. 176, 23-1-83; No. 79, 19-1-87.

Note.—Oriental dates occurring in judgments, reports or other documents should invariably be accompanied by the corresponding dates of the Christian Era.

B.P., No. 184, 25-4-92.

3. *Punctuation and Paragraphing.*—[a] Every letter should be carefully punctuated, the paragraphs should be numbered, and the fair copy made as complete as possible and ready for the press.[a] [b] Marginal notes and entries which entail much trouble in printing should be avoided as far as possible.[b]

[a] B.P., 3-6-59; M., Vol. III, p. 134 of 1859; B.P., No. 891, 22-10-88.
[b] B.P., No. 79, 19-1-87.

4. *Transliteration.*—(i) *Vernacular proper names.*—When *vernacular proper names*, whether of persons or of places, are introduced into official correspondence, they should, as a rule, be transliterated, *i.e.*, rendered *literatim*, from the current spelling of the same names as written in the vernacular language to which they belong. The general principle of transliteration is that each letter in the vernacular alphabet should be represented by a fixed letter, or combination of letters, of the Roman Alphabet. A transliteration table based on this principle will be found in appendix IV. It should invariably be followed by Collectors in the transliteration of vernacular names.

B.P., 23-9-59; M., Vol. III, p. 216 of 1859; B.P., No. 189, 18-4-93.

Note.—Special care should be taken to see that proper names occurring in deeds or other documents of title are correctly and uniformly spelt.

(ii) *Muhammadan names.*—A list of *Muhammadan names*, male and female, correctly transliterated, is given in appendix V. The spelling adopted in this list should be followed wherever such names have to be mentioned in official correspondence.

(iii) *Arabic proper names.*—The authorized mode of transliteration of *Arabic proper names* is given in appendix VI. This system should be followed only in the case of Arabic names.

Note.—Arabic proper names, which appear in the authorized list of the names of Muhammadans, should be spelt in the manner indicated in the latter list.

B.P., No. 2176, 23-7-85.

(iv) *Names of importantplaces.*—The spelling of the *names of the more important places* in the Madras Presidency, as fixed by Government, is shown in the two lists in appendix VII. The first list contains the names of places which continue, for historical or other reasons, to be spelt in the manner sanctioned by long usage. The names of places in the second list should be spelt as prescribed therein.

B.P., No. 189, 18-4-93.

5. *Native names of persons.*—The village name, as well as the individual name, of every Native, whether a Government servant or not, who may be referred to in official correspondence, should be given in full to facilitate identification.

B.P., No. 5125, 11-8-64.

6. *Vernacular revenue terms.*—Vernacular or Oriental Revenue terms should not be used in reports and other official correspondence, except when they have no exact English equivalents, or when their precise meaning can be conveyed in English only by a lengthy paraphrase. But whenever it is possible to use an English word which expresses, with sufficient accuracy for the immediate purpose, the meaning to be conveyed, the English word should be adopted in preference to the vernacular expression.

B.P., No. 88, 18-3-95.

Note.—(1) The following are instances of vernacular terms which are admissible in official correspondence, being sanctioned by well-understood usage :—

Anicut.	Inam.	Ryot.
Batta.	Patta.	Sepoy.
Darkhast.	Pandit.	Tappal.

(2) When vernacular terms signifying oriental weights and measures are used in official correspondence, the English equivalents or the equivalents according to English standards, as the case may be, should be given.

B.P., No. 79, 19-1-87.

7. *Authentication.*—[a] Official documents should be signed in a uniform and legible manner, and public officers should adopt an intelligible signature.[a] [b] Communications with illegible signatures may be returned to the sender for resubmission in proper form.[b]

[a] B.P., No. 79, 19-1-87. [b] B.P., No. 5548, Mis., 14-12-96.

Note.—(1) Collectors may authorize an Assistant or Deputy to sign for them all ordinary correspondence, but the Collector should himself sign all important letters or orders whenever practicable; and orders or letters relating to the conduct of a gazetted officer should invariably be so signed. When a subordinate signs for a superior officer, it should be an invariable rule to insert at the head of the letter the name, as well as the designation, of the superior officer [a] even though the latter be on casual leave at the time.[a] This rule applies not only to letters despatched from one office to another but also to proceedings communicated to individuals; for instance, *quasi* judicial proceedings and orders on the conduct of public servants should be so superscribed. When an officer is acting or in charge of an office, he should so describe himself at the commencement, as well as at the end, of his letters and proceedings.

B.Ps., No. 1237, 1-7-81; No. 79, 19-1-87; No. 296, Mis., 23-1-97; also paragraph 5 of Standing Order No. 118. [a] B.Ps., No. 1874, Mis., 22-4-96; No. 2583, Mis., 6-6-96.

(2) When it is necessary to add a date to initials or to signature, the year, as well as the date and month, should be shown. This rule applies to all grades of officials, and also to cases in which the date without initials is required, such as dates of receipt, despatch, circulation, return from circulation, &c.

B.P., No. 47, 5-2-97.

(3) Beneath every signature in the vernacular, the writer's name should be re-written in English when the correspondence is transmitted to the Board or any higher authority.

B.P., 14-5-59; M., Vol. III, p. 130 of 1859.

(4) When Divisional officers are in camp, fair copies of letters and orders may, if necessary, be signed for them at head-quarters by the Tahsildar or Stationary Sub-Magistrate. In no case should Head Clerks in divisional offices sign fair copies for divisional officers. The rules regarding the grant of copies to parties, which form an apparent exception to this principle, are given in paragraph 16 of Standing Order No. 173.

B.P., No. 633, 3-11-93.

(5) When the Tahsildar is on tour, fair copies of drafts passed by him may be signed by the Taluk Sheristadar or Head Accountant "for the Tahsildar."

B.Ps., No. 633, 3-11-92; No. 351, 20-12-98; see also paragraph 3 of Standing Order No. 162.

(6) During the absence of the Deputy Tahsildar from head-quarters, the Head Gumasta should not sign letters for him. All papers must be signed by the Deputy Tahsildar himself, unless special circumstances (which should be reported) exist in any particular case for the adoption of a contrary course.

B.P., No. 2276, Mis., 26-4-94.

8. *Dockets.*—(i) All communications [a] which are not of a purely routine character, or which extend in length beyond one side of a page,[a] should be accompanied by a docket on a separate half sheet of substantial paper, 13 inches by 8½ inches. The docket should be kept separate to facilitate the transmission of the contents in original to other offices. A space should be left blank at the head of the docket for the entries to be made in the receiving office.

B.P., No. 78, 19-1-87.
[a] G.O., No. 474, Finl., 30-7-89.

(ii) *Preparation of abstracts.*—An abstract of the communication, stating clearly the purport thereof, should be entered at the foot of the right half of the docket. The abstract should be prepared by the same clerk who dealt with the subject-matter of the paper when it was under disposal. Heads of offices and their assistants must exercise due supervision over their subordinates in this matter, and for this purpose it is convenient that the office copy of the docket should be submitted for approval together with the draft order or letter whenever possible.

B.Ps., No. 78, 19-1-87; No. 529, 4-9-91; No. 230, 8-5-93; No. 181, 15-7-98.

Note.—(1) Communications addressed to Government should be docketed with the docket form in use in the department of the Secretariat concerned. Supplies of these forms can be obtained, on indent, from the Superintendent of the Government Press.

Notification published at page 904 of the *Fort Saint George Gazette* (Part I), dated 28th July 1896.

(2) Dockets accompanying communications addressed to the Board or Government should be on separate sheets of paper placed at the top of the file containing the letter and enclosures and stitched at the left-hand top corner.

B.Ps., No. 286, 21-8-97; No. 181, 15-7-98.

(3) A vernacular document transmitted to a European official by another European official, or by a Deputy Collector, should always be docketed in English, with a brief statement of its contents.

B.P., No. 294, 10-2-72.

9. *Enclosures*—(i) *Paper to be used.*—Enclosures should be written on paper of the same size and quality as the letter which they accompany, except in the case of a sketch, plan, or other similar document.

B.P., No. 78, 19-1-87.

(ii) *Numbering.*—Enclosures and statements, whether sent with letters or merely under wrapper, should be numbered, docketed and abstracted. [a] The numbers given to enclosures should be inserted at the head of the first page, which should also show the number of the letter or other communication which the enclosures are intended to accompany.[a] [b] The headings of statements should be written in full to prevent mistakes.[b] [c] Full translations should always accompany vernacular documents submitted to the Board or Government.[c]

B.Ps., 15-11-38; 4-8-42; 12-9-42; M., Vol. I, pp. 261, 327 and 329.
[a] B.P., No. 78, 19-1-87. [b] B.P., 1-7-50; M., Vol. I, p. 532.
[c] G.O., No. 824, Judl., 6-4-94.

(iii) *Covering letters unnecessary.*—Covering letters to enclosures are a waste of time and stationery, when the object is merely to advise the despatch of the papers. All the necessary information should be given on the enclosures themselves.

B.P., No. 5859, 16-9-63.

10. *Mode of Despatch*—(i) *Chronological arrangement of papers.*—The docket, the covering letter and the enclosures or appended statements (if any) should all be filed chronologically and, as a rule, in a single file. Enclosures which bear a date prior to that of the letter should come first in the file; then the letter itself; then any statements (such as appendices) prepared at the same time as the letter; at the back of all, the docket (subject to paragraph 8 (ii), Note 2). The file thus arranged will read as a book from left to right, and will be in chronological order.

B.P., No. 78, 19-1-87.

(ii) *When a file is voluminous.*—When a file is voluminous, it can be broken up into two or more smaller ones. Enclosures, such as maps, sketches and plans, which will not readily lie in book form, or are liable to be damaged by folding, should be detached from the file and sent separately in tin tubes or cases.

B.P., No. 78, 19-1-87.

Note.—*Wax cloth.*—As postage stamps do not adhere properly to wax cloth, it should be used, when necessary, only as an inner covering of articles transmitted by the post, the outer covering being of paper.

B.P., No. 2892, 21-11-81.

(iii) *Folding.*—Papers should be folded once lengthwise, and should be enclosed in covers large enough to contain them when thus folded. Gazettes should be folded similarly.

B.P., No. 78, 19-1-87.

Note.—All communications addressed to Government and the Board should be posted without being creased; if they are lengthy, or accompanied by large files or numerous enclosures, they should be sent through the post unfolded and between thin card boards.

Notification published at page 904 of the *Fort Saint George Gazette* (Part I), dated 28th July 1896; B.P., No. 120, 8-4-97.

(iv) *Accounts and returns.*—Accounts and other periodical returns sent to the Board's office, as well as explanations connected therewith, should be despatched in separate covers bearing the word 'Account' printed in large type or written with red ink on the left-hand top corner. Correspondence regarding account matters should not be sent with papers relating to other subjects.

B.P., No. 498, 21-2-83.

Note.—(1) Bills, transfer receipts, orders for money, &c., should be stitched with the letters to which they form enclosures.

(2) Vouchers connected with estates under the management of the Court of Wards need not be sent with covering letter. A half-sheet docket slip cut lengthwise should be used in all such cases, and the vouchers attached to the slip and sent in covers marked 'Account' on the outside.

B.P., No. 3802, 17-12-83.

(v) *Confidential papers.*—Every confidential paper should be put into double covers, the inner one being marked 'Confidential' and superscribed with only the name of the officer to whom it is addressed, the outer one bearing his usual official address.

B.P., No. 1012, 20-3-84.

Note.—Collectors should use their discretion in regard to the subjects which are to be treated as confidential.

(vi) *Urgent Communications to Government or Board.*—All urgent communications addressed to Government or the Board should be marked 'Urgent' in red ink on the cover as well as on the docket, whether the communications are original reports or are replies to urgent calls.

B.P., No. 106, 9-4-95.

Note.—In the case of urgent communications addressed to Government *in the Revenue Department*, the docket alone need be marked 'Urgent.'

B.P., No. 379, 21-10-95.

(vii) *Despatch book.*—The despatcher should keep a register of all papers despatched from the office. This register, which is known as the 'Despatch or Tappal book' should be provided with columns showing—

(1) Date of despatch.
(2) To whom despatched.
(3) Particulars of papers despatched.
(4) Number of enclosures.
(5) Number of covers for local delivery.
(6) Covers sent by post bearing stamps to the value of (*a*) one rupee; (*b*) eight annas; (*c*) four annas; (*d*) two annas; (*e*) one anna; (*f*) half anna.
(7) Post-cards.
(8) Service bearing.
(9) Value of stamps.
(10) Signature of person to whom covers were handed over for posting or delivery.
(11) Remarks.

B.Ps., No. 1288, Mis., 16-3-96; No. 437, 13-12-97.

Note.—(1) In the case of disposals or references, only the disposal number or current number need be entered in column 3.

(2) Before despatch the papers should be entered in the Despatch Book, and the enclosures, if any, should be filed chronologically in a single file. The enclosures should be numbered, and such of them as will not readily lie in book form kept separate (see paragraphs 9 (ii) and 10 (ii) *supra*).

B.P., No. 1288, Mis., 16-3-96.

(3) Papers despatched from camp should be entered, if necessary, in the Tour Despatch register which is kept in the same form as the ordinary Despatch Book. The entries in the Tour Despatch register should be transferred to the ordinary Despatch Book as soon after the despatch of the papers as possible.

B.P., No. 1288, Mis., 16-3-96

SECTION (ii).—OFFICIAL ETIQUETTE.

11. *Channel of communication*—(i) *What communications to pass through Collector.*—The Collector being the recognized head of the district administration, all correspondence between his divisional officers and officers in other districts should, as a rule, pass through him.

B.P., No. 438, 16-8-92.

(ii) *Indents for stationery.*—Indents for stationery should be addressed to the Superintendent of Stationery direct, and not to the Board.

Paragraph 2 of S.O. No. 192.

(iii) (*a*) *Communications when sent direct to Government.*—Communications addressed to Government should be sent through the Board, except in the following cases:—

(1) Endorsements on applications for *permanent* exemption from the examination rules.

B.Ps., No. 191, 2–6–96; No. 232, 26–6–96.

(2) Applications for investing Sub-Magistrates and [a] Taluk Sheristadars [a] with second-class powers.

B.P., No. 418, 12–11–96.
[a] G.O., No. 887, Judl., 7–6–98.

(3) Plans and estimates for buildings proposed to be constructed according to the standard design in force for the time being.

Note.—Plans and estimates involving any deviation from the standard design should be submitted through the Board.

B.P., No. 232, 26–6–96.

(4) Applications for leave from Deputy Collectors and covenanted civilians subordinate to the Collector, in cases where the Board is not competent to sanction the leave.

G.O., No. 282, 18–5–98.

(5) Draft notifications for the acquisition of lands under Act I of 1894.

G.O., No. 408, 6–5–91.

(6) Correspondence regarding yeomiahs.

B P., No. 564, 7–10–92.

(*b*) *Representations regarding claims for promotion.*—[b] Every officer is at liberty to represent to the head of his department his claims for promotion, and such representations should always receive due consideration.[b] [a] Subordinate officers should not address Government direct, either officially, or demi-officially, in view to advancing their claim to any appointment. Representations of this nature should be preferred only through the head of the department to which the officer making it is subordinate.[a]

[a] G.O., No. 251, Pub., 5–2–86. [b] B.P., No. 481, 7–8–90.

(iv) *Direct communications with officials, &c., out of India forbidden.*—It is irregular for Government officials to address communications direct to [a] private companies, inventors or manufacturers, [a] or officials in the United Kingdom or elsewhere out of India. All references to such officials should be made through the channel of the Board of

Revenue, the Local Government, the Government of India and Her Majesty's Secretary of State.

B.P., No. 60, 30-1-90.
a B.P., No. 412, 25-11-97.

Note.—This order does not apply to correspondence with Consular or Diplomatic officers, nor to correspondence with the Director-General of Stores at the India Office, nor to communications on matters of minor importance between officers in British India and those in Ceylon.

B.Ps., No. 303, 24-3-88; No. 120, 27-2-90.

12. *Styles of address*—(i) *Vernacular correspondence.*—The modes of address to be adopted in vernacular correspondence between the various classes of officials are given in appendix III.

(ii) *Correspondence with Board or Government.*—Officers addressing the Board or Government should do so, as a rule, by letter in the first person. The form of endorsement in the third person is not permissible except in trifling cases. Tabular statements can be forwarded under the signature of the officer without any covering letter.

B.P., No. 79, 19-1-87.

Note.—Reports of casual leave taken by Collectors should be sent demi-officially to the Secretary to the Board of Revenue, Land Revenue.

B.P., No. 723, Routine, 8-3-97.

(iii) *Correspondence between Taluk officers and officers of the Public Works and other Departments.*—There is no objection to officers of the Public Works and other departments corresponding with taluk officers in English, but taluk officers so addressed are at liberty to reply in the vernacular if it is more convenient for them to do so. When taluk officers address officers of other departments in English, they should adopt the ordinary official letter form; they should be similarly addressed by letter by the upper subordinates of the Public Works Department and by official memorandum by the superior officers mentioned in the table annexed to Form III in appendix III.

B.P., No. 1416, 29-9-80.

(iv) *Correspondence between Revenue and Forest Officers.*—For modes of address to be adopted in correspondence between Revenue and Forest officers, see sections 222 and 223 of the Madras Forest Code.

(v) *Correspondence with Municipal Chairmen.*—Collectors should address Chairmen of Municipal Councils invariably by letter in the ordinary official form.

G.O., No. 555, Pub., 2-8-90.

(vi) *Correspondence between Assistant Inspectors of Schools and Collectors.*—Assistant Inspectors of Schools should always address Collectors and Presidents of District Boards by letter.

G.O., No. 775, Edl., 14-12-89.

(vii) *Head Constables and Salt and Abkári Sub-Inspectors appearing in Court.*—[a] Head Constables should be addressed in the honorific plural and should, like pleaders, be allowed a seat when conducting cases in Court.[a] [b] Similar consideration should be shown to Sub-Inspectors of the Salt and Abkári Department when they appear in Court for the purpose of conducting cases.[b]

[a] B.P., No. 3, 2-1-91. [b] B.P., No. 362, 22-6-91.

(viii) *Correspondence between Revenue and Judicial Officers.*—Revenue and Judicial officers of all grades should correspond by letter in the ordinary form. If the communication be in a vernacular, the designation of the officer addressed should be correctly transliterated and the plain plural affix used.

G.O., No. 865, Judl., 27-5-68.

(ix) *Titles.*—[a] The use of the title of 'Zamindar' by purchasers of permanently-settled estates should not be recognized by Government officers[a]; and [b] the title of 'Sri' assumed by a person on the ground of his having purchased the estate of a proprietor officially entitled to that distinction should not be recognized or used by officers of Government,[d] unless the title has been officially accepted.[d] The designations of 'Proprietor' and [c] 'Mirasidar' [c] should not be officially applied to owners of land as a distinctive mark of title.[b] A list of Zamindars in the Presidency, with their titles and official addresses, is circulated periodically to all Collectors.

[a] G.O., No. 1128, 3-12-87. [b] B.P., No. 30, 28-1-95.
[c] G.O., No. 1111, 30-11-87. [d] G.O., No. 2373, Mis., 28-6-99.

SECTION (iii).—ARRANGEMENT OF MATTER AND STYLE.

13. *Unity.*—Collectors should not apply in the same letter for orders on two or more distinct subjects, nor should they raise general questions in periodical reports or make such reports an occasion for soliciting orders on individual cases.

B.P., No. 79, 19-1-87.

14. *Completeness*—(i) *Letters to be self-contained.*—Letters should, as a rule, be complete in themselves and independent of their enclosures, and should comprise all the information required in order to arrive at a decision. Any references to subordinate or other officers in the Revenue Department that may be found to be necessary should be made by Collectors themselves before submitting papers for the orders of the Board.

B.P., No. 79, 19-1-87.

(ii) *Submission of enclosures.*—[a] Official papers forming enclosures to letters should not be transmitted *in extenso* when extracts will suffice. Copies of enclosures of importance may, however, be forwarded, but merely for possible reference on points of detail.[a] [b] It will be a matter at the discretion of the writer to forward any correspondence referred to in original, to be returned when no longer required. Such correspondence will not be brought on record in the receiving office; accordingly, if it contains anything which is important or necessary for the full exposition of the subject, such portions should be repeated in the covering letter.[b]

[a] B.P., No. 79, 19-1-87.
[b] B.P., No. 1212, 30-6-81; G.O., No. 37, Judl., 10-1-95.

15. *Brevity.*—[a] Correspondence should be condensed as much as possible and repetition and unnecessary details should be avoided.[a] A clear and plain style should be used without verbiage or unnecessary ornament.

[a] B.P., No. 79, 19-1-87.

16. *Propriety of language.*—The language used in official correspondence should be temperate and decorous, and where the non-official public is concerned, special care should be taken to make it dignified and courteous. Collectors should enforce this rule in their own offices as well as in those subordinate to them. Papers in which this rule is transgressed should be returned to the sender for correction.

G.O., No. 996, 20-11-93.

17. *References to previous correspondence.*—[a] Such previous correspondence as has taken place on the same subject should be quoted by number and date. Where Board's Proceedings have been communicated to district officers, such proceedings, and not the letters covered by them, should be referred to.[a] [b] In doing so, the department of the Board from which the proceedings issued should always be mentioned in addition to the number and date.[b] [c] When a Government Order is embodied in a proceedings of the Board, both should be quoted, and not merely the Board's Proceedings.[c] [d] In quoting Government Orders, the department of the Secretariat from which they issued should always be mentioned in full, except in the case of the Public Works Department, where it will suffice to mention the distinguishing letters W (orks) I (rrigation) or R (ailways).[d] To secure uniformity, the form given below should invariably be followed in quoting a Government Order or a Board's Proceedings :—

G.O., No. 33, Public, dated 5th May 1893.
B.P., No. 232, Land Revenue, dated 26th June 1896.

[a] B.P., No. 79, 19-1-87. [b] B.P., No. 383, 22-10-95.
[c] B.P., No. 2620, 4-11-81. [d] B.P., No. 383, 22-10-95.

164. Postal and telegraph charges—*Letters, petitions, &c., bearing insufficient postage.*—Letters, petitions, &c., addressed to public officers and bearing insufficient postage, need not on that account be refused. Collectors and Divisional officers are authorized to pay the extra postage in such cases and to debit it to Government, provided they are satisfied that there was no intention on the part of the sender of the letters or petitions to evade payment of the postage properly due.

B.P., 2-8-59; M., Vol. III, p. 161 of 1859.

2. *Letters and parcels superscribed 'Service Bearing'.*—Letters and parcels sent by Government officers in their official capacity which refer, however, to the private interests and concerns of the individuals addressed, should be endorsed 'Service bearing,' under the full signature and official designation of the person by whom they are sent. Letters and parcels so addressed are treated by the post office as private covers, but are charged, on delivery, with bearing postage at forward (*i.e.*, prepaid) rates, and not at double rates as in the case of ordinary unpaid letters. Under this head also come replies sent to communications of the kind noted in the margin, as well as other communications of a like nature.

Petitions, applications for appointments, requests for transfer, inquiries about claims to leave, &c.

B.P., No. 94, 25-2-92.

3. *Stamping of parcels.*—In the case of all official parcels on which the postage must be prepaid, service postage stamps should be affixed by the senders to the receipts handed in at the Post Office with the parcels, and not to the parcels themselves.

B.P., No. 147, 28-3-92.

Note.—(1) In cases where the blank space available in the parcel receipt form is not sufficient for affixing the required number of stamps, the stamps may be affixed to a slip of paper pasted securely to the receipt.

B.P., No. 147, 28-3-92.

(2) In the case of insured official parcels, the stamps in payment of the insurance fee should, like those in payment of the postage, be affixed by the senders to the receipts handed in with the parcels, and not to the parcels themselves.

B.P., No. 147, 28-3-92.

4. *Postal registration.*—All important communications which cannot be sent by the ordinary letter post, should be sent by registered letter and not by the parcel post.

B.P., No. 155, 11-5-97.

5. *Postage stamps on Local Fund correspondence.*—The cost of postage stamps used by the Local Fund Account department of the Collector's office should be borne by Local Funds. The Collector may use service stamps only when writing as Collector; but when writing as President of the District Board, he should use ordinary postage stamps, punching them, if necessary, with the letters 'On L.F.S.' (On Local Fund Service) as now permitted by the Postal Rules. As regards postal charges incurred by Collectors, Divisional officers, and other Government officials on account of estate correspondence, see Standing Order No. 218, paragraph 5 (ii) *infra*.

B.P., No. 361, 4-10-95.

6. *Service telegrams*—(i) *When sent and how.*—Telegraphic messages on the public service should be confined to occasions of real emergency. [a] They should then be superscribed 'Service' for the information of the Telegraph Department,[a] [b] and should be paid for in cash and debited in the monthly contingent bill.[b]

[a] B.P., No. 1409, 19-3-60. [b] B.P., No. 1418, 1-3-62.

Note.—(1) A separate file of all service telegrams despatched should be maintained in the Collector's office, and the number, as well as the day of the week and month on which the telegrams were despatched, should invariably be mentioned in them.

B.P., No. 2904, 5-6-61.

(2) Telegrams regarding leave or other private business should be paid for from the private funds of the officer concerned, and not charged to the State.

B.P., No. 2799, 3-10-85.

(3) For rules regarding the debit of telegraphic charges connected with estate correspondence, see paragraph 5 (iii) of Standing Order No. 218 *infra*.

(ii) *Classification.*—The sender should use his discretion in classing a State message as 'Urgent,' 'Ordinary,' or 'Deferred.' The following general principles are prescribed for the guidance of officers, who should bear in mind the necessity for keeping down as much as possible the expenditure on telegrams:—

(1) When it is not necessary that a reply (by post or wire) should be despatched within the office hours of the same day, the message should be sent 'Deferred.'

(2) When it is considered essential that the reply should be sent the same day, the message should be sent 'Ordinary.'

(3) 'Urgent' messages should be used only—

(a) In cases of real emergency;

(b) In cases where the despatching officer knows that the line is, for any reason, blocked, and considers his message sufficiently important to take precedence of ordinary traffic.

B.P., No. 769, 6-9-88.

(iii) *Brevity.*—All State telegrams should be expressed clearly and at the same time in as few words as possible; and mere auxiliary or connecting words, which can obviously be filled in by the receiver, should be omitted.

B.P., No. 769, 6-9-88.

Note.—Numbers representing large sums of money should be expressed in words.

B.P., No. 698, 14-8-88.

PART III.—THE DISPOSAL NUMBER SYSTEM.

165. The Disposal Number System—(i) *Principles of the system.*—[a] For the conduct of business in all revenue offices in the presidency the disposal number system should be followed in lieu of the filing system and the bundle system; the filing system consisted in filing or pasting papers chronologically in skeleton file books, each of which represented a department, and the latter in keeping papers in bundles, each marked with a particular subject.[a] [b] The main principles of the disposal number system are (1) that every paper on receipt is given a serial number by which it is known and referred to until final orders are passed on it; (2) that the whole correspondence immediately connected with a paper is filed in chronological order until it is finally disposed of; (3) and that, when disposed of, the file is given a final number in the disposal list, and is then indexed, and arranged in the record-room according to its serial number in the disposal list.[b] [c] The chief object of the system is to ensure the systematic arrangement of records and to facilitate referencing.[c]

[a] B.Ps., No. 742, 24-12-92; No. 407, 11-11-95.
[b] B.Ps., No. 2947, 22-10-85; No. 742, 24-12-92; No. 1288, Mis., 16-3-96.
[c] B.P., No. 407, 11-11-95.

Note.—(1) The rules given in the succeeding orders are general. Information on points of detail will be found in the rules circulated with B.P., No. 129, dated 29th March 1894.

(2) The disposal number system need not be adopted by Revenue Inspectors or village officers in regard to their records.

B.Ps., No. 236, 12-7-95; No. 1288, Mis., 16-3-96.

SECTION (i).—REGISTRATION OF PAPERS.

(ii) *Papers which need not be registered.*—The general rule is that every paper received in an office should be registered in the appropriate "receive" register; but to this rule there are exceptions, chiefly in cases where the contents of the papers can be sufficiently vouched for by entries in special and technical registers maintained with regard to the subject-matter thereof.

The following are the principal instances of papers which need not be registered :—

(1) Bills, cheques, advices, and letters of credit which are received in the office for payment and which, after payment, are forwarded to the Controlling officer as vouchers.
(2) Daily cash balance reports.
(3) Abkári warehouse passports.
(4) Extracts from the spirits registers.
(5) Birth and death registers.
(6) Indents for stamps and postage labels.
(7) Village servants' acquittance rolls.
(8) Cholera reports.
(9) Treasury accounts of receipts and disbursements.
(10) Notices of assumption and delivery of charge.
(11) Local Fund, minor irrigation and cattle pound progress reports.
(12) Forest Department—
 (*a*) Cash-book sheets;
 (*b*) Receipts and issues of timber, &c., in depots;
 (*c*) Sales of timber, &c., cut and collected by Government Agency;
 (*d*) Revenue from timber, &c., removed by consumers or purchasers;
 (*e*) Statement of live-stock;
 (*f*) Extract from the register of forest-produce and other property seized and disposed of during the month.
(13) Refund statements.
(14) Sub-treasury examination reports from Tahsildars.
(15) Salary bills.
(16) Monthly statement of civil cases disposed of by village munsifs.
(17) Police arrest reports.
(18) Copies of remand orders of subordinate magistrates.
(19) Magisterial calendars.
(20) Reports from village officers covering A and D memoranda and patta transfer applications.
(21) Applications from village officers for forms and stationery.
(22) Reports from village officers advising remittances.
(23) Memoranda from sub-registrars and revenue inspectors forwarding patta transfer applications.
(24) Reports from village officers returning patta transfer applications after verification.
(25) Travelling allowance vouchers which are filed in book form.
(26) Reports from village officers returning summonses served.
(27) Reminders.

B.Ps., No. 742, 24–12–92; No. 658, 16–11–93; No. 1288, Mis., 16–3–96.

2. *Registers required.*—The most important of the several registers required to be maintained in an office are the Current register and the Periodical register. Both these operate as useful checks on the work of the office down to the stage at which the papers are handed over to the Record-keeper. In addition to these registers, which

should be maintained in each branch of the office, the following registers common to all branches should also be maintained:—

(1) Register of papers received from the Board and Government.
(2) Petition register.
(3) Security register.
(4) Register of papers received in camp called the Tour register.

B.P., No. 742, 24–12–92.

Note.—(1) No separate register of vernacular papers need be maintained, but references to all communications, whether written in English or in a vernacular, should be entered in English in the register of the branch to which they appertain.

B.P., No. 742, 24–12–92.

(2) Letters addressed by Collectors to the Board or Government should be treated as references if they require a reply, and should be entered in the current or other appropriate register. Communications received from higher authority in reply to such references should be shown in the same register as that in which the references have been entered.

B.P., No. 362, 29–10–97.

3. *The Current Register.*—Each branch of an office should maintain a Current register of papers received or arising in it. The headings of the several columns of the register should be as follows:—

(1) Number in the register.
(2) If from outside, outside date and number, and name of officer from whom received.
(3) If from outside, (*a*) number of enclosures, (*b*) number of spare copies, (*c*) court-fee stamps affixed.
(4) If from outside, date of receipt.
(5) Purport of the current with catch-word underlined.
(6) Name of clerk to whom current was given for disposal.
(7) Reference sent out—(*a*) Date and brief abstract of the reference, or copy of the reference if sent in original; (*b*) outside number and date of reply.
(8) Number and date of disposal, if disposed of by number. Copy of the order of disposal in other cases.

B.Ps., No. 742, 24–12–92; No. 437, 13–12–97.

Note.—(1) Each of these registers should be made up into sections not exceeding 48 pages and should be bound at the end of the year.

B.P., No. 407, 11–11–95.

(2) All papers received from outside, as well as those initiated in the office and not immediately resulting from any paper received, should be entered in the appropriate registers, the entries being numbered consecutively. In the case of papers arising in the office, columns 2, 3 and 4 of the register should be left blank.

B.Ps., No. 742, 24–12–92; No. 437, 13–12–97.

(3) If any special instructions are received regarding the period within which reply is desired, they should be noted in red ink in column 5.

B.Ps., No. 742, 24–12–92; No. 437, 13–12–97.

(4) A reply to a reference should not be entered as a new item, but should appear under column 7 (*b*). Similarly a reminder received on a current should not be shown as a new item, but should be noted under column 2. Ample space should be left after each entry for the insertion of sub-entries.

B.Ps., No. 742, 24–12–92; No. 437, 13–12–97.

(5) Reminders sent to other officers should be entered in red ink under column 7 (*a*).

B.Ps., No. 742, 24–12–92; No. 437, 13–12–97.

(6) Periodical reports and returns, petitions, and papers to be entered in the Security register should not be entered in the Current register.

B.P., No. 742, 24–12–92.

(7) Items of the Current register remaining undisposed of at the end of the year should be carried forward to the register of the following year exactly as they stand, so that the whole of the arrears may always be shown in the current year's register. When an entry in the Current register is thus carried forward, the fact should be noted against the entry in column 8 of the original register, thus—

Vide same number in register of—.

B.P., No. 742, 24–12–92.

4. *The Periodical Register.*—Each branch of an office should keep a Periodical register for registering periodical reports and returns received from subordinates and noting those to be sent to superior authorities. The register should be provided with columns showing—

(1) Number in the register;
(2) Name of the periodical;
(3) and (4) Due dates—(3) In-coming and (4) Out-going;
(5) Name of the clerk responsible;
(6) Number and date of reminders received from superior authority;
(7) Name of the officer from whom the periodical is due;
(8) Dates of reminders sent to such officer;
(9) Date of receipt of periodical;
(10) Abstract of reference, if any, sent from the office, and date;
(11) Number and date of reply;
(12) Number and date of disposal if disposed of by number. Copy of the order of disposal in other cases.

B.Ps., No. 742, 24–12–92; No. 437, 13–12–97.

Note.—(1) The reports and returns should be grouped as 'monthly,' 'quarterly,' &c.

B.P., No. 742, 24–12–92.

(2) When post-cards containing blank returns are received, the fact of receipt should be noted in the register, the information being recorded on a 'stock' sheet under the initials of the Head Clerk or the head of the office, and the card being destroyed.

B.P., No. 383, 4–7–90.

5. *The Board and Government Register.*—All communications from the Board or Government, except such as are received in reply to references previously made to those authorities, should be entered in this register. The headings of the several columns of the register are exactly the same as those of the Current register.

B.P., No. 362, 29–10–97.

Note.—(1) Papers entered in the Board and Government register should not also be entered in the Current register.

B.P., No. 362, 29–10–97.

(2) In all offices subordinate to the Collector, the Board and Government register is replaced by the General Current register (Collector and other superior officers), which is similar to it in all respects.

B.P., No. 362, 29–10–97.

6. *The Petition Register.*—All petitions addressed to the Collector, Divisional officers or Tahsildars, whether sent by post or presented in

person, should be entered in the Petition register. This register should contain the following columns :—

(1) Number in the register.
(2) From whom received.
(3) Taluk.
(4) Village.
(5) Value of court-fee stamps attached, and enclosures.
(6) Date of receipt.
(7) Purport of the current with catch-word underlined.
(8) Reference sent out, date and to whom, with brief abstract. Copy of the reference if sent in original.
(9) Outside number and date of reply.
(10) Number and date of disposal if disposed of by number. Copy of the order of disposal in other cases.

B.Ps., No. 742, 24-12-92; No. 437, 13-12-97.

Note.—(1) Endorsed petitions received from higher authorities for disposal or delivery to petitioners should be entered as ordinary papers in the Current register. They should not be registered in the Petition register, which is intended for petitions received direct from petitioners.

B.P., No. 1288, Mis., 16-3-96.

(2) Petitions should be numbered in the presence of the officer opening the tappal, who should affix his initials to the entries relating to valuable enclosures shown in column 5 and to the last number entered.

B.P., No. 742, 24-12-92.

7. *The Security Register.*—All papers containing valuables should be entered in this register. It has nine columns as indicated below :—

(1) Consecutive number in the register.
(2) Date of receipt.
(3) From whom received.
(4) Date and number of the current.
(5) Purport of the current.
(6) Particulars of valuables enclosed.
(7) Branch to which sent.
(8) Signature of the head of the department and date of receipt by him.
(9) Remarks.

B.Ps., No. 742, 24-12-92; No. 437, 13-12-97.

Note.—Papers should be numbered in this register in the presence of the officer opening the tappal, who should affix his initials to the entries.

B.P., No. 742, 24-12-92.

8. *The Tour Register.*—Papers received in camp should be entered in this register: such papers should, if practicable, be sent to head-quarters on the evening of the same day for entry in the ordinary registers. The Tour register is exactly similar in form to the Current register.

B.Ps., No. 742, 24-12-92; No. 1288, Mis., 16-3-96.

Note.—When papers received in camp are sent for registry in the ordinary Current registers, they should be entered in the latter thus $\frac{\text{No. 77 (1315),}}{\text{Tour (Darkhast)}}$ where 77 is the Tour register number and 1315 is the number in the Darkhast register.

B.P., No. 1288, Mis., 16-3-96.

9. *Special Registers*—(i) *For darkhasts, applications for patta transfers and relinquishments.*—Darkhasts and applications for transfer of pattas and relinquishments of lands should be entered in the special registers provided for the purpose. The registers should be in the form shown in appendix VIII. A single book should be used for each class of transactions, and the entries made in the order of villages, with a sufficient number of pages set apart for each village. Each village should have its own serial number.

B.P., No. 270, 22–6–94.

Note.—(1) The village serial number of darkhasts and patta transfer and relinquishment applications should not be disturbed on receipt of the A memorandum from the village officers. It should be noted in the Taluk register as a denominator to the taluk serial number.

B.P., No. 407, 11–11–95.

(2) The Current register of transfer applications should be kept in two sections —one for Government and one for inam lands—and applicants should be asked to state distinctly whether the land applied for is Government or inam, and the application accordingly registered in the section to which it appertains.

B.P., No. 407, 11–11–95.

(3) The Darkhast register should show all applications, whether in the form of memoranda or petitions.

B.P., No. 1288, Mis., 16–3–96.

(4) The Patta Transfer register should include only cases presented in person and not the reports of village officers on the death of pattadars. Only the first application should be entered, the other applications being treated as objections and shown in the Petition register; the two entries should be connected together.

B.P., No. 1288, Mis., 16–3–96.

(ii) *Registers prescribed in the Acts and Standing Orders.*—Special registers should also be maintained for such subjects as suits, revenue appeals, income-tax objection and revision petitions, and copy applications as prescribed in the Acts and Standing Orders, but as the registers prescribed for these purposes do not contain all the information required in a Current register, the papers relating to such subjects should be *first* registered in the General Current register—*vide* paragraph 3 *supra.*

B.P., No. 407, 11–11–95.

10. *Numbering of Currents.*—Every Current registered should be numbered consecutively; this number should be entered in red ink at the top of the first page of the paper, thus—

Current $\frac{\text{No. 18}}{\text{Forest}}$ of 1892, Current $\frac{\text{No. 50}}{\text{Revenue}}$ of 1892,

and so on according to the branch in which registered. The same number should likewise be entered at the top of the docket outside. In the case of entries in the special registers, such as Darkhast, Patta Transfer, &c., the name of the special register should be entered below thus—

Current $\frac{\text{No. 143}}{\text{Darkhast}}$ of 1894.

In the case of petitions and periodicals, the word 'petition' or 'periodical,' as the case may be, should be substituted for 'current' thus—

Petition No. 98 of 1894 or Periodical No. 368 of 1894.

Papers entered in the Tour register should be entered in the same manner as those in the Current register, except that the word 'Tour' should be used instead of the word 'Current.'

B.Ps., No. 742, 24–12–92; No. 1288, Mis., 16–3–96.

Note.—(1) When letters from other departments or from private individuals are received without a docket sheet, a half sheet should be attached by the registering clerk on which should be entered the current number, the name of the person from whom received, and the other entries properly finding place in a docket.

B.P., No. 742, 24–12–92.

(2) Abbreviations may be used in denoting the branches, and *authorized* rubber stamps may be employed to indicate register, department, &c.

B.P., No. 742, 24–12–92.

11. *Filing.*—The term 'Filing' means the stringing together of a number of papers. Currents and enclosures must be filed chronologically, *i.e.*, in the exact order of their arising. For instance, if a Tahsildar writes to his Divisional officer, and the latter thereupon addresses the Collector sending on the Tahsildar's communication as an enclosure and at the same time submitting a statement with his own letter, the Tahsildar's letter should be placed at the top of the file as bearing the earliest date, the Divisional officer's letter should be placed immediately below it, and the statement prepared at the same time as the Divisional officer's letter should be placed last. The entire file of papers should then have a hole *punched* through it in the left-hand top corner, and a single string run through of sufficient length to admit of the leaves being freely turned over for perusal. Uniformity of size is of great importance for the due preservation of papers in files. Where there are a number of papers of different sizes, the smallest are apt to get lost and the largest torn.

B.P., No. 742, 24–12–92.

12. *Transfer of current to Disposing clerk.*—As soon as a current is registered, it should be handed over to the clerk who deals with the subject to which it relates, the designation of the clerk and the date on which it is so handed over being entered in column 6 of the Current register. The registering clerk should also keep a separate register in which he should note merely the numbers, according to the Current register, of the various currents handed over by him to the disposing clerk. The latter should initial the entries in this book in token of receipt of the papers.

B.P., No. 742, 24–12–92.

SECTION (ii).—REFERENCING AND DRAFTING.

13. *Personal Register of Disposing clerk*—(i) *Contents.*—It is the duty of the disposing clerk to cause all papers received by him to be referenced and laid before the Collector or other superior officer. For this purpose he should maintain a 'Personal register' showing—

(1) Number in the Current register.
(2) Date of receipt by the clerk.
(3) Subject.
(4) Date on which sent to record for referencing.

(5) Date of return.
(6) Date of submission to and return from superior officer.
(7) Number and date of disposal if disposed of by number. Copy of the order of disposal in other cases.
(8) Remarks.

B.Ps., No. 742, 24–12–92; No. 437, 13–12–97.

Note.—If the disposing clerk has to keep any special registers for the maintenance of which he is solely responsible, the papers entered in them need not be entered again in his Personal register. The special registers will be a sufficient check for all purposes.

B.P., No. 1288, Mis., 16–3–96.

(ii) *Entries to be made when papers are sent for reference.*—When the currents received by a clerk for disposal are sent to the Record-keeper in order that previous references or precedents may be put up, the necessary entry should be made in the disposing clerk's Personal register under column 4, and the paper should go through the registering clerk concerned, who should note the fact in the Current register in column 6.

B.P., No. 742, 24–12–92.

14. *Mode of referencing.*—On receiving a current for reference, the Record-keeper should note on its back the date of receipt by him. In the place of every paper taken out by him from the records to be put up with the current he should substitute a slip showing the date and number of the paper put up, the number of the current for which it is put up, the person for whom it is put up, the date on which it is given, the signature of the clerk taking it, and the initials of the Record-keeper. Every paper taken out from the records should also be entered in the Record Issue register (*vide* Standing Order No. 169, paragraph 5 *infra*), the date on which it is taken and the number of the current for which it is put up being shown in the appropriate columns of the register. The entries should be attested by the full signature of the clerk taking the paper and the initials of the Record-keeper or his assistant delivering it. The same procedure should be followed when a paper is independently required from the record-room by disposing clerks or others. In such cases the purpose for which the paper is required should be entered in column 4 of the register, if no current number can be given.

B.Ps., No. 742, 24–12–92; No. 77, 19–3–98.

15. *Return of papers after referencing.*—After putting up the necessary papers, the Record-keeper should note on the current the date on which it is returned by him, and should send the current with the papers put up to the registering clerk. The latter should enter the date of return under column 6 of the Current register and should then send the papers to the disposing clerk, who should in his turn note the date of receipt under column 5 of his Personal register and proceed to dispose of the current.

B.P., No. 742, 24–12–92.

16. *Paper for drafting*—(i) *Size of paper.*—All drafts, notes, &c., intended for record should, like official communications (see Standing Order No. 163, paragraph 1 *supra*), be written on paper 13 inches in length and 8½ inches in width. Drafts should be written on half sheets and not on full sheets, and should be in half margin. Reminders may be on quarter sheets 6½ inches long and 8½ inches wide. For large tabular

statements which cannot be reduced to half sheet size, whole sheets can be used; but the width must be some multiple of $4\frac{1}{4}$ inches.

B.P., No. 742, 24-12-92.

Note.—Short drafts of a routine character may be written on the current itself; separate half sheets should be used for other drafts.

B.P., No. 742, 24-12-92.

(ii) *Folding.*—Papers should ordinarily be folded only once, along the length and down the middle, so that, when folded, they may be $4\frac{1}{4}$ inches wide. Tabular statements exceeding the half sheet size should be folded down to the $4\frac{1}{4}$ inch width, to correspond with the half sheet papers when folded. Heavy files should not be folded at all, but should be enclosed in hinged covers tightly secured to prevent damage.

B.P., No. 742, 24-12-92.

Note.—The directions contained in the first two sentences do not apply to offices where the flat-file system is in force, a cardinal principle of which is that there shall be no folding of papers, $8\frac{1}{2}$ inches being the normal width of every file. (*Vide* Standing Order No. 163, paragraph 1, Note 1.)

17. *Modes of disposal.*—(i) Papers may be disposed of in one of the three following ways:—

(i) Reference.
(ii) Lie-over.
(iii) Final disposal, the simpler forms of which are (*a*) "recorded," (*b*) "lodged," and (*c*) "transferred to—."

B.P., No. 742, 24-12-92.

Note.—Disposing clerks should invariably indicate on every draft whether the communication should go out as a disposal or as a reference.

B.P., No. 407, 11-11-95.

(ii) *Reference disposals* are temporary disposals which are issued when further information is required either from the officer from whom the paper was received or from some other officer. A reference may be written on the back of the current, if the current has a separate and distinct docket sheet attached to it. Otherwise it should be written on a separate half-sheet. If the reference has to go to any one other than the officer from whom the current was received, the current with its enclosures may be sent 'in original to be returned,' the reference only being fair-copied. When the reference goes to the officer from whom the current was received, the whole file should be retained in the office, a fair copy of the reference only being despatched.

B.P., No. 7[illegible], 24-12-92.

Note.—(1) Communications addressed to subordinate officers which do not call for a report or a reply of some kind, and those addressed to superior authorities which do not ask for orders or instructions on any point, or to which no reply is awaited by the subordinate office, should be treated as finally disposed of. Doubtful cases should be reckoned as disposals and not as references, any further communications that may be received being treated as new currents.

B.P., No. 407, 11-11-95.

(2) When a file has grown inconveniently bulky, it may be closed with a final disposal notwithstanding that further report is still due from other offices; and the reply, when received, may be entered as a new current. A file closed under this rule should nevertheless continue to be shown in the arrear list until it is finally disposed of.

B.P., No. 742, 24-12-92.

(iii) A '*Lie-over*' order is issued when action cannot be taken on a current, pending disposal of another current or receipt of a promised further communication. In such cases the paper is put by with an order to the effect that it is 'to lie over, pending, &c.'

B.P., No. 742, 24-12-92.

(iv) A *final disposal* is put on a current when no further information is required for its disposal, or after such further information has been received, and the disposal is such a final order as closes the file and renders it ready to receive a disposal number and to be indexed and put into the record.

B.P., No. 742, 24-12-92.

(v) '*Recorded*' and '*Lodged*' are forms of disposal adopted when the paper has simply to be retained in the office and has not to be communicated to any other office. The term 'Lodged' is used only in connection with papers of no importance which may be destroyed after a short time.

B.P., No. 742, 24-12-92.

Note.—Collectors should insist upon the regular destruction of papers in the 'Lodged' series.

B.P., No. 742, 24-12-92.

(vi) When papers are *transferred* to other offices in original, it will be sufficient to write an endorsement to that effect on the current. No office copies need be kept of such papers, nor need any disposal number be given to them; but a copy of the disposal should be entered in the last column of the Current register.

B.P., No. 742, 24-12-92.

Note.—(1) In the case of 'Reference' endorsements sent in original, an exact copy of the reference should be entered in column 7 (*a*) of the Current register, and a voucher in the following form maintained by the disposing clerk till the original is returned with reply :—

Current Register Extract Slip.

Current No. 19 .
From whom received.
Subject, briefly.
To whom sent.
Date of despatch.
Purport of the reference.

Dated 19 . Head of office.

B.Ps., No. 407, 11-11-95; No. 963, Mis., 25-2-96; No. 1288, Mis., 16-3-96; No. 437, 13-12-97.

(2) Final disposals should in no case be despatched in original, except where a paper with which the despatching office has no concern is transferred to another office for disposal.

B.P., No. 407, 11-11-95.

18. *Filing of papers submitted with drafts.*—When a draft prepared by a clerk is sent up for the approval of the superior officer, the same procedure should be followed in regard to filing as that described in paragraph 11 *supra*. The draft with the current or currents on which it is prepared should be placed at the top, and the papers put up for reference should be arranged below in chronological order. Papers put up should never be filed together, nor placed either one

inside the other or inside the current. They should simply be tied together by means of a tape, the oldest paper being at the bottom.

B.Ps., No. 742, 24–12–92; No. 1288, Mis., 16–3–96.

Note.—Papers in different languages should be treated for purposes of filing as if they were all in the same language, that is to say, if a current is in English and the reference or disposal in a vernacular or *vice versâ*, the papers should still be filed in chronological order.

B.P., No. 742, 24–12–92.

19. *Entry of certain particulars in drafts.*—The subject of the papers should always be given on the outside of the last page of the draft unless the draft is written on the current itself, in which case a separate docket sheet should be used. At the foot of the draft should be noted—

(i) the 'address entries,' *i.e.*, the designation of each officer to whom the communication is to be sent, with the enclosures to accompany it to each address;

(ii) the 'despatch abstract,' *i.e.*, the abstract of the paper to be written on the outside docket.

B.P., No. 742, 24–12–92.

20. *Submission of drafts through the Registering Clerk.*—The drafts with the put-up papers should be sent to the superior officer through the registering clerk concerned, after the disposing clerk has noted the date in column 6 of his Personal register. The registering clerk should again note in the Current register the date of submission of the draft under column 6 as before.

B.P., No. 742, 24–12–92.

SECTION (iii).—DISPOSAL NUMBERING AND SENDING TO RECORD.

21. *Procedure before drafts are given disposal numbers.*—When drafts [illegible] the Collector or other superior officer come into the office for issue, [illegible]stering clerk should again note the date of return in the Current register and hand over the file to the head of the section concerned. All enclosures which have to be sent in original should then be detached, and the file, before being fair-copied, should be paged in red ink, and enclosed in a printed despatch docket form which should specify the [a] series ([R]etain or [D]estroy) and the year of destruction [a] at the top, the disposal number and date, the officer or officers to whom sent, the date of despatch, and the despatch abstract. On the right half of the inner side of the docket sheet the words 'Back paper' and 'Further paper' should be printed at the top at the distance of an inch or two from each other.

B.Ps., No. 742, 24–12–92; No. 306, 13–8–96.
[a] B.P., No. 101, 18–4–98.

Note.—The disposing clerk should put on each disposed of file a disposal docket and cause the file to be stitched at the top of the left-hand corner with stout thread. These dockets facilitate the work of putting up papers for reference and serve to keep the disposals clean and tidy.

B.P., No. 407, 11–11–95.

22. *Disposal lists.*—The Disposal lists should be written up concurrently with the fair-copying of drafts. There should be separate Disposal lists for each branch, showing all the numbered disposals in

that branch [a] in two series (Retain and Destroy).[a] 'Recorded' papers should bear a disposal number like other papers, and should, if necessary, be indexed. Reference disposals should bear the number of the current thus :—

Reference on Current No. 18—Magl. of 1882, dated 15th January 1882,

the date being the date of the reference and not of the current. 'Lodged' papers should not be given a disposal number, but against the entry in the Current register the word 'lodged' with date should be entered in the last column.

The Disposal lists should have columns showing—

R. Series.

(1) Disposal number.
(2) Date of disposal, if on a current or currents received; if not, date of issue.
(3) If on a current or currents received, from whom received, and number and date of the communication.
(4) If on a current or currents received, register in which the current was entered and the number of the current in that register.
(5) Officer to whom disposal is addressed.
(6) Number, year and branch of the last previous disposal on the same subject.
(7) Copy of record abstract.
(8) Date of despatch.
(9) Date of receipt of the disposal file by the Record-keeper, with initials.

D. Series.

Same as above, with the following additional column "If not to be destroyed ten years hence, the year of destruction."

B.P., No. 742, 24–12–92. [a] B.Ps., No. 101, 18–4–98; No. 147, 18–6–98.

Note.—(1) Copy applications and records of summary suits under Act VIII of 1865 should not, after disposal, be brought on the Disposal list, but should be bundled up in chronological order and transferred periodically to the record-room under an office note.* The Current register in such cases should be closed with the entry of the word 'filed' and of the date in the last column.

B.P., No. 407, 11–11–95.

(2) The procedure described in note 1 should be observed in the case of the following papers :—

(1) Copies of Gazette notices of appointments.
(2) Letters of credit from the Accountant-General or Treasury Deputy Collector.
(3) Proceedings of the Director of Public Instruction sanctioning grants.
(4) Letters from the Inspectress of Government Girls' schools relating to grants.
(5) Permanent Pension Orders.
(6) Specimen signatures of Treasury officers and Public Works Department officers.
(7) Collector's orders regarding business system.
(8) Attendance memoranda.
(9) Indents for printed forms.
(10) Imprest cash accounts.
(11) Advices of remittance transfer receipts, and of interest on Government promissory notes.
(12) Objection statements from the Accountant-General in regard to Forest Accounts.

(13) The following papers relating to the Accounts Branch :—
(a) Supply bill advices; (b) Alteration memoranda from the Accountant-General or Treasury Deputy Collector; (c) Taluk Magisterial fine statement; (d) Requisition for the issue of remittance transfer receipts.
(14) The following papers relating to Military Pensions :—
(a) Military Controller's Circulars; (b) Circulars from the Superintendent of Pensions.
(15) Rain reports.
(16) Copies of weekly season reports.
(17) Statements of public copies granted in Taluk offices.
(18) Monthly statements of accidental deaths.
(19) Police inquest reports.

B.P., No. 742, 24-12-92.

23. *Chaining.*—The Disposal list clerk should enter in the docket sheet under the heading 'back paper' the date and number of the previous disposal numbers put up for the current or currents disposed of, where such papers are not mere precedents, but are absolutely necessary for a proper understanding of the previous history of the case dealt with in the current disposed of. Similarly he should invariably enter under the heading 'further paper' in the docket sheets of the disposal numbers put up the date and number of the present disposal. For example, if a disposal by the Collector, No. 200, dated 10th March 1892, has a disposal, No. 100, dated 17th February 1892, put up for it, the Disposal list clerk, when numbering the former paper, should enter on the inner page of the docket sheet—

Back paper.

No. 100, 17th February 1892.

and on the docket sheet of disposal No. 100, dated 17th February 1892, he should similarly enter—

Further paper.

No. 200, 10th March 1892.

B.P., No. 742, 24-12-92.

24. *Return of reference papers to record.*—When the Disposal list clerk has numbered the disposals, he should hand over the put-up papers to the head of the office branch, who should return them to the Record-keeper. The latter should then replace the put-up papers in their respective bundles, destroy the slips previously put in their places, and [a] note the date of return in the Record Issue register [a] (*vide* Standing Order No. 169, paragraph 5 *infra*).

B.P., No. 742, 24-12-92. [a] B.P., No. 77, 19-3-98.

25. *The despatch bundle.*—When the fair copies of disposals have been signed and despatched, the despatching clerk should arrange the originals in chronological order, keeping the references and the numbered disposals [a] in each of the series (Retain and Destroy) [a] separate. Over the bundle thus formed, which is called a 'despatch bundle,' a slip should be placed showing the disposal or other numbers of the papers which the bundle contains, and the designation of the clerks who should see the disposals in order to complete the entries in the Current, Periodical and Personal registers. The bundle should then be circulated to the clerks concerned who, after making the necessary entries in their registers, should note on the slip the dates on which the bundle was received and sent on by them. Care should be taken that column 8 of the Current register is not filled in until a paper is really absolutely

and finally disposed of. The Disposal list clerk should then fill in column 8 of the Disposal list and hand over the bundle to the despatcher who should distribute the references to the disposing clerks and the disposals to the Record-keeper, taking his initials under column 9 of the Disposal list against each entry. After seeing that the disposal files are in order and properly paged and stitched, [b] the Record-keeper will enter them in his Record Issue register.[b]

B.P., No. 742, 24-12-92. [a] B.P., No. 101, 18-4-98. [b] B.P., No. 77, 19-3-98.

Note.—Incomplete and undisposed of files should, under no circumstances, be sent to, or received in, the record. Similarly, finally disposed of files should never be unnecessarily detained by disposing clerks.

B.P., No. 1288, Mis., 16-3-96.

SECTION (iv).—INDEXING.

26. *Necessity for an index.*—The maintenance of an index is an essential part of the disposal number system, and no effort should be spared to ensure the due performance in all offices of this important duty. Collectors and Divisional officers, during their tours of inspection, should personally satisfy themselves that the system is being worked with intelligence and care. In the absence of an index, the laborious process of searching the Disposal registers may have to be gone through, if a person who remembers a particular correspondence on a subject cannot quote the number and date of such correspondence.

B.Ps., No. 658, 16-11-93; No. 106, 31-3-97.

27. *Selection of papers.*—The selection * of papers to be indexed must be made by some responsible officer, *i.e.*, by the Head Accountant in a Taluk office, the Head Clerk in a Divisional office and the Record-keeper in the Huzur; and the head of the office should occasionally scrutinize the work and see that it is carefully performed.

B.Ps., No. 658, 16-11-93; No. 106, 31-3-97.

28. *Index headings.*—An alphabetical index, under subject heads, should be maintained in all offices. A list of subjects to be dealt with in the index is printed as appendix IX. Collectors are at liberty to add to the list such other heads as they may find necessary.

B.Ps., No. 742, 24-12-92; No. 658, 16-11-93; No. 407, 11-11-95.

29. *Indexing on loose sheets.*—Indexing should be done on loose forms with headings printed as shown below. A fresh form should be brought into use for each new subject head. But when a form with a subject head has been once started, other entries under the same subject head may follow on the same form until the page is exhausted. At the end of the year the forms can be bound up in a book.

Letter.
Subject. Subject head.

Date of disposal. Number of disposal [a] and series (R or D) with Branch symbol where necessary.

B.P., No. 658, 16-11-93. [a] B.P., No. 101, 18-4-98.

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* *Note.*—Papers on the R list will, as a rule, be indexed, while those on the D list will be indexed or not according to their importance. But in all cases it is advisable that some simple convention should be employed by drafting officers in order to indicate whether a D paper should be indexed. Thus [D] might serve to indicate that the paper will be indexed, whereas a plain D would mean that it will not be indexed.

B.P., No. 183, 4-8-99.

SECTION (v).—CHECKING OF ARREARS.

30. *Checking of arrears.*—Arrears in the office should be checked by means of a statement prepared from the Current and Periodical registers, and verified by reference to the Personal register and Disposal lists, where necessary. No separate arrear list must necessarily be kept, for the fact of disposal or non-disposal should be clearly indicated in the registers of the office and in the Personal register maintained by each clerk. A reference to the former will show all arrears outstanding, and a reference to the latter the clerk responsible. It will be sufficient if an abstract is prepared from these registers and submitted periodically to the head of the office, who, when at head-quarters, should go through the list himself. When he is in camp, the abstract should be placed before the officer left in charge of the office. The list should include all papers received in the office up to a period of 15 days prior to the date of its preparation, and in the Collector's office should be submitted to the Collector once a month. But once a week or oftener the head of the branch, *i.e.*, the Huzur Sheristadar, the English Head Clerk, &c., should run his eye over each clerk's register and initial or put his pen through every paper that has been finally disposed of on the general office register. Reminders should be issued by the head of the branch responsible and not by a separate arrear list clerk.

B.P., No. 742, 24–12–92.

Note.—Reminders should be removed from the file and destroyed after the final order has been copied and before the papers are sent into the record-room.

B.P., No. 407, 11–11–95.

166. Communication of printed Proceedings of the Board— *Communication by Collectors to Subordinate Officers.*—Whenever Board's Proceedings have to be communicated by Collectors to subordinate officers '*for information and guidance*,' such proceedings should be issued with a footnote so that they may be recorded and indexed.

B.P., No. 407, 11–11–95.

Note.—(1) Proceedings which contain no general rulings, but are merely communicated for information, should also be separately registered, recorded and indexed in the office of receipt in order that they may be available for future reference; but such proceedings may be circulated from the Huzur office in bundles under one covering endorsement without separate foot-notes.

B.P., No. 407, 11–11–95.

(2) Board's Proceedings communicated to Divisional officers from the Huzur office without foot-notes may be 'lodged' or 'filed,' according to the discretion of the Divisional officers.

B.P., No. 196, 4–6–96.

2. *Scale of supply of spare copies*—(i) *Land Revenue and Settlement Departments.*—Printed proceedings not intended for communication to Divisional officers will be supplied to Collectors' offices only, at the rate of four copies each, including the signed copy. (*b*) Proceedings of general interest which should be communicated to Divisional officers will be supplied at the rate of four copies for the Collector's office and one copy for each Divisional officer, including the Head-quarters Deputy Collector. (*c*) Proceedings correcting Board's Standing Orders, Village Officers' Manual, &c., and those laying down any general rules of conduct or procedure will be supplied also to Tahsildars and Deputy Tahsildars in independent charge, at the rate of one copy

each. (*d*) In the case of proceedings relating to treasury or account matters, an extra copy will be supplied for the use of the Treasury Deputy Collector. (*e*) In the case of Board's Proceedings (Land Revenue) [a] relating to Forest matters one extra copy will be supplied to the Collector for each District Forest-officer.[a]

B.P., No. 2, 5-1-97. [a] B.P., No. 311, 18-9-97.

Note.—(1) The destination of every printed proceedings of the Board will be indicated as follows at the foot of the proceedings :—

(*a*) To Collectors.
(*b*) To Collectors (Divisional officers).
(*c*) To Collectors (Divisional officers—Tahsildars).
(*d*) To Collectors (Treasury Deputy Collector—Divisional officers—Tahsildars).
(*e*) To [a] Collectors [a] (Divisional officers—District Forest-officers).

B.P., No. 2, 5-1-97. [a] B.P., No. 311, 18-9-97.

(2) In the case of printed proceedings issued from the Forest Branch of the Board, the destination will be indicated as shown below—

(*a*) To Collectors (District Forest-officers).
(*b*) To Collectors (District Forest-officers—Divisional officers).
(*c*) To Collectors (District Forest-officers—Divisional officers—Tahsildars).
(*d*) To Collectors (District Forest-officers—Range officers) or (District Forest officers—Divisional officers—Range officers), &c.

B.P., No. 309, For., 22-7-98.

(ii) *Separate Revenue Department.*—The scale of supply to Collectors of spare copies of printed proceedings issued in the Separate Revenue Department is as follows :—

(*a*) *Salt.*—Proceedings relating to this subject, which are of general interest to Collectors, will be furnished at the rate of four copies for the Collector's office, and one copy for each of the Divisional officers, including the Treasury and Head-quarters Deputy Collectors.

(*b*) *Customs.*—Copies will be furnished to Collectors and Divisional officers at the above-mentioned rate, and in the maritime districts to Superintendents and Assistant Superintendents of Sea Customs also, at the rate of one copy each.

(*c*) *Abkári, Income-tax and Stamps.*—Proceedings relating to these subjects, which are almost invariably of the nature of rulings on questions of administration with which it is necessary that Tahsildars should be acquainted, will be furnished not only to Collectors and Divisional officers, but to Tahsildars and Deputy Tahsildars also, at the rate of one copy each.

B.P., No. 531, Sep. Rev., 18-11-95.

3. *Requisition for spare copies.*—Requisitions for spare copies of Board's Proceedings or Government Orders should be submitted on printed forms containing the following particulars :—

(i) Number and date of Board's Proceedings or Government Order.
(ii) Subject.
(iii) Number of copies required.
(iv) Why required.

B.P., No. 415, 15-7-93.

Note.—(1) The original requisitions will be returned with the spare copies, with the endorsement 'Furnished.'

B.P., No. 415, 15-7-93.

(2) Applications for spare copies of Board's Proceedings intended for stock files may be sent on post-cards once a month, but to ensure compliance copies should

be applied for within two months after the receipt of the proceedings in the Collector's office. Copies required for the use of subordinate offices in the district will be supplied by the Board direct to such offices, if the necessary addresses are given.

B.P., No. 50, 8-2-97.

167. Stock files—*Use.*—[a] Stock files should be limited in number, and should be used only as an adjunct to the ordinary registers and indexes of an office.[a] These files are of considerable utility, especially in offices which have not a staff of referencers to search through the indexes of previous years in order to find rulings on any given point. But it must be borne in mind that matter which finds its way into stock files is often to be had at first hand in the Legislative and Financial Codes of the Government of India or the Board's Standing Orders. Only such proceedings as are not embodied in the Standing Orders or in the Codes need ordinarily be put into stock files, and only one stock file should be maintained for each subject. Clerks should not be allowed to make up private files for themselves or to take them away on their transfer to other offices.

[a] B.P., No. 719, 8-11-87; B.P., No. 155, 24-4-96.

Note.—(1) Originals should not be removed from the record shelves for the purpose of being put into stock files. If additional spare copies of printed proceedings are required for stock files in Divisional offices, application may, if necessary, be made to the Board; but it will often be possible to supply Divisional officers from the Collector's office.

B.P., No. 155, 24-4-96.

(2) When it is desired to make up stock files in Taluk offices, Collectors should apply to the Board for extra spare copies of its proceedings.

B.P., No. 704, 19-12-93.

2. *Maintenance.*—The maintenance of each stock file should be entrusted to a responsible clerk who deals with the subject and should therefore be in a position to judge whether any letter or proceedings should go into the file or not.

B.P., No. 155, 24-4-96.

3. *Examination.*—If stock files are to be of real use in the disposal of papers, heads of offices should examine the files from time to time and satisfy themselves that all the latest orders on each subject have been embodied in them.

B.P., No. 155, 24-4-96.

168. Confidential Papers—*How and by whom dealt with.*—Confidential papers should not pass through an office in the usual course. Only the head of the office and a few trustworthy clerks (whose names should be noted) should deal with such papers. Confidential papers should pass from hand to hand either by personal delivery or under sealed cover.

B.P., No. 216, 28-5-94.

2. *Registration.*—The entries in the ordinary office registers and diaries should be made from slips furnished by the confidential clerk who deals with the paper, and should be very general, being sufficient merely to render it possible for the papers to be traced, and referring to a separate register. This separate register should be kept by the confidential clerk, and should be in the same form and contain the same particulars as the general registers kept for ordinary correspondence.

B.P., No. 216, 28-5-94.

3. *Custody.*—Confidential papers should not be mixed up with ordinary papers, but should be separately recorded and kept under the personal custody of the confidential clerk. If printed, the spare copies should be treated with the same care as the originals.

B.P., No. 216, 28-5-94.

4. *Printing and despatch.*—When confidential papers are forwarded for the information or use of the Board or Government, they should be sent carefully packed under double cover. As few copies of confidential papers should be printed as possible, and a register should be maintained showing the number of copies printed and the persons to whom they have been distributed.

B.P., No. 216, 28-5-94.

5. *Circulation to Subordinate Officers*—(i) *Printed papers.*—Only one spare copy of printed confidential Government Orders or Board's Proceedings will be furnished to Collectors. The original should be retained in the Collector's custody, and the spare copy circulated to those officers in the district to whom the contents of the document should, in the opinion of the Collector, be made known. All such officers should maintain and retain in their own custody a register of confidential papers, showing the number and date of each paper, the date of receipt by the officer, the date on which, and the designation of the officer to whom, it has been passed on, and containing an abstract sufficiently full to enable an officer who had not seen the paper to readily comprehend its contents and intentions. The last recipient should sign the endorsement finally, returning the paper to the Collector. The spare copy should be filed with the original.

B.P., No. 216, 28-5-94; G.O., No. 453, Public, 22-6-94.

Note.—Collectors may make their own arrangements in regard to the distribution of confidential papers other than Government Orders or Board's Proceedings.

B.P., No. 216, 28-5-94.

(ii) *Manuscripts.*— In the case of manuscript confidential proceedings and orders, the Collector should have a certified copy made in his office, and should adopt the same procedure in regard to its circulation to subordinate officers as that prescribed in clause (i).

B.P., No. 216, 28-5-94.

6. *Transfer of Custody.*—Whenever there is a change of officers, the relieved officer should either personally hand over to the officer who relieves him the key of the receptacle in which the confidential papers are deposited, or should send the key to him in a sealed cover.

B.P., No. 216, 28-5-94.

PART IV.—ARRANGEMENT, PRESERVATION, AND DESTRUCTION OF RECORDS.

169. Custody of Records—*General mode of arrangement.*—The following rules should be observed in arranging papers in the record-room :—

(1) A separate shelf or space must be set apart for each department of business.

(2) On the front of the shelf the name of the department to which the papers therein lodged appertain should be legibly and durably written. A printed label in bold characters will answer well.

(3) The front and sides of the shelf in which papers of permanent value are lodged, *e.g.*, old survey records, should be fitted with wire work so as to admit of the free circulation of air.

(4) Great care must be taken to tie the papers securely, so that they cannot slip out of the bundles. It is better not to use open shelves, unless the openings are fitted with perforated zinc or wire netting.

B.P., No. 1379, 10–3–65.

Note.—(1) Correspondence anterior to the introduction of the disposal number system should be merely sorted by its date according to years, and need not be re-arranged by subjects nor indexed. Dufters once sorted in this manner can easily be sorted again for destruction when they become old enough for that purpose.

Old records should be arranged as follows :—

(*a*) Settlement registers and books, &c., should be arranged in almirahs and catalogued.

(*b*) Maps should be neatly rolled up and put away in cages, the survey number and name of each village being legibly written on the cage.

(*c*) Dufters should be placed chronologically on record shelves or stands and neatly arranged.

(*d*) All the record shelves or stands should be numbered and divided into compartments. The number of the shelf or stand and the number of the compartment should be legibly painted thereon.

(*e*) A list in book form should be kept to show the contents of the dufters in each stand or compartment, thus—

Shelf No. 4, Compartment No. 3.
Dufter No. 1, *Fort St. George Gazette*, 1891.
" No. 2, *Fort St. George Gazette*, 1891.
" No. 3, *Fort St. George Gazette*, 1892.
Stand No. 6, Compartment No. 8.
Dufter No. 1, Taluk Accounts-Current, 1890–92.
" No. 2, Taluk Deposit Registers, 1890–92.

B.Ps., No. 704, 19–12–93 ; No. 407, 11–11–95.

(2) The papers referred to in Standing Order No. 165, paragraph 1 (ii) and note 2 to paragraph 22, which are excluded from the operation of the disposal number system, should be either filed or tied in bundles. Those mentioned below should be neatly arranged on record shelves or stands, in the manner indicated in clauses (*d*) and (*e*) of Note 1:

(1) *Fort St. George Gazettes.*
(2) *District Gazettes.*
(3) Income-tax registers.
(4) Registers and accounts prepared under the Loans Acts (other than periodical returns).
(5) Shroffs' chittas.
(6) Cash (nagadi) chittas—Permanent advance accounts, &c.
(7) Registers and accounts maintained under special Fund Audit rules.
(8) Deposit Registers—
Revenue.
Criminal.
Civil.
(9) Accounts-current.
(10) Register of stamps and stamped papers.
(11) Public Works Department and Local Fund Engineer's cheque books, voucher lists, &c.
(12) Duplicate tandals (village daily collection accounts and remittance list).
(13) Minor Irrigation accounts and registers.
(14) Village manual accounts.
(15) Taluk manual accounts and registers (other than jamabandi and statistical returns).
(16) Magisterial diaries.
(17) Registers of Magisterial fines and other Criminal Code registers prescribed by the High Court.

B.Ps., No. 704, 19–12–93 ; No. 107, 31–3–97.

2. *Arrangement of papers dealt with under the disposal number system.*—All numbered disposals, whether indexed or not, should be arranged in chronological order and put into record racks or shelves. They should be tied up in bundles, not inconveniently bulky, between dealwood boards, on the upper one of which should be pasted a printed slip showing the first and last number in the bundle. 'Lie-overs' and 'Lodged' papers should be arranged separately according to the current numbers.

B.Ps., No. 742, 24-12-92; No. 658, 16-11-93.

Note.—(1) It is essential that the records should be methodically arranged as papers are received, and that they should not be allowed to get into such disorder that it is necessary to apply for a special establishment to put things straight.

(2) Records relating to darkhasts, patta transfers and relinquishments should not be put away among the records immediately after the despatch of the orders, but should be handed over to the disposing clerks by the Record-keeper after the necessary entries have been made in the Record Issue register. The disposing clerk should keep the papers till jamabandi is over, and should then return them to the Record-keeper with an office-note.

B.P., No. 407, 11-11-95.

(3) The Record-keeper is responsible for every disposal as soon as he has initialled the corresponding item in the disposal list.

B.P., No. 1288, Mis., 16-3-96.

3. *Arrangement of Village Accounts in Taluk Records.*—Village accounts should be classified and arranged in the taluk record-room as shown below; the accounts of each village in each class should be put together and the villages classed by firkas:—

Description and number of accounts—

Class I—Birth and death register, No. 19, parts I and II.

Class II—Important descriptive accounts—

Adangal, No. 2.
Register of changes, No. 3.
Irrigation accounts, Nos. 8 and 8 (*a*).
Abstract statement of settlement, No. 12.
Individual chitta, No. 10.

4. *Access of Karnams to Taluk Records.*—Karnams should not be allowed to have access to the taluk records, except under proper supervision and with the express permission of the Tahsildar or Taluk Head Accountant, and should only be allowed to examine papers in the presence of a person deputed by either of the above-named officers to exercise such supervision.

B.P., No. 4323, 9-10-71.

5. *Record Issue Register.*—When papers are taken out of the record-room for reference [a] an entry to that effect should be made in the Record Issue register [a] and a slip containing the particulars mentioned in Standing Order No. 165, paragraph 14 *supra*, should be substituted for every paper so removed. The person taking papers out of the record-room should be held responsible for their being returned as soon as possible.

B.P., No. 742, 24-12-92. [a] B.P., No. 77, 19-3-98.

Note.—The Record-keeper should maintain an issue register of papers showing—

(1) Serial disposal number.
(2) Date of receipt into records.
(3) Date of issue from records.
(4) Current number, if any, for which taken; otherwise purpose for which taken.

(5) Full signature of the clerk taking.
(6) Initials of Record-keeper or Assistant delivering.
(7) Date of return.
(8) Signature of clerk returning.
(9) Initials of Record-keeper or Assistant receiving.
(10) Remarks.

He should verify the entries in this register once a month with reference to the current number for which the disposals were taken.

B.Ps., No. 1288, Mis., 16-3-96; No. 77, 19-3-98.

Class III—Jamabandi and miscellaneous accounts—

Monthly cultivation account, No. 1.
Rainfall and water-supply, No. 20, parts I and II.
Jamabandi statements, 2 (*a*), 2 (*c*), 3 (*a*), 10 (*a*), 5, 5 (*a*), 6, 7 and 9.

Class IV—Cash accounts, Nos. 13, 14, 16, 17, 14 (*a*), 14 (*b*), and 14 (*c*).

Class V—Statistical accounts—

Vital statistics, No. 19, part III.
Agricultural stock, No. 21, part II.
Changes in ayakat, No. 2-E.
Area cultivated and irrigated and outturn, Nos. 2-B, 2-D., I-A.
Statement of irrigation sources, No. 22.
Rent-roll, No. 21, part I, and No. 23.

B.Ps., No. 255, Sett., 27-6-93; No. 1, Sett., 6-1-96; No. 226, Sett., 11-9-96; No. 107, 31-3-97.

6. *Alterations in Public Records.*—Interlineations and corrections in public documents must be initialled by the person signing the papers; and if interlineations and corrections are found in papers passing through the hands of Tahsildars and Taluk Head Accountants, they must be initialled by those officers, should the initials of the person who signed the papers be not then obtainable.

B.P., No. 4323, 9-10-71.

Note.—(1) Gumastas in charge of taluk records should carefully examine every paper delivered to them for the purpose of being put into the record, and they should bring to the notice of the Tahsildar or Taluk Head Accountant any interlineations or corrections in order that they may be initialled.

B.P., No. 4323, 9-10-71.

(2) Revenue Inspectors should, during their tours, examine and initial all interlineations and corrections in the village accounts which are in the charge of karnams, who should be warned that the practice of inserting interlineations and corrections in accounts without duly attesting them will be severely noticed.

B.P., No. 4323, 9-10-71.

(3) Divisional officers should, during their annual examination of cash balances, see that these rules are strictly conformed to, and should report the result to the Collector.

B.P., No. 4323, 9-10-71.

7. *Preservation and Destruction of Records*—(i) *List of Records to be retained or destroyed.*—[a] A complete list of records to be retained, as well as of those to be destroyed, is given in appendix X.[a] [b] The treasury records falling under items 1 to 11 under (*b*) Collector's Treasury, items 1 to 3 under (*c*) Cash-keeper's records and items 1 and 2 under (*d*)

Accounts in the above appendix, should not be destroyed without a certificate being first obtained from the Accountant-General that there are no unsettled objections relating to them.[b]

a B.Ps., No. 2016, 8-7-85; No. 428, 21-7-93.
b B.P., No. 913, 14-4-86.

Note.—(1) Collectors are not debarred from retaining either permanently or for longer periods than those prescribed in the appendix any records included under the class 'to be destroyed' which, for any special reasons, they may consider it desirable to preserve. Similarly, records which, though included under the class 'to be retained,' are of a purely routine character may be destroyed by Collectors at their discretion.

B.P., No. 428, 21-7-93.

(2) Police weekly circulars may be destroyed after one year, unless the Collector specially orders otherwise.

B.P., No. 686, 4-12-93.

(3) The originals of Board's Proceedings and Government Orders may be retained or destroyed according to the rules laid down in appendix X, and surplus copies destroyed.

B.Ps., No. 428, 21-7-93; No. 551, 23-9-93.

(4) [a] Divisional officers have been empowered to order the destruction of useless records in their offices.[a] [b] Similar powers have been conferred on Tahsildars in respect of taluk records, but it is the duty of the Divisional officer to see that the power is properly exercised by Tahsildars.[b]

[a] B.P., No. 232, 26-6-96. [b] B.P., No. 351, 20-12-98.

(5) The rules for the destruction of records under the disposal number system are given in appendix XI.

(ii) *Selection of papers to be destroyed.*—Papers for destruction should be selected from the 'D' disposal list prescribed in Standing Order No. 165, paragraph 22 *supra*. This list should be submitted to some responsible officer for sanction, and a stamp 'Destroyed' impressed on each entry in the disposal list after destruction. The docket sheet may be retained in the records; or where there are no docket sheets, dummy slips may be inserted.

B.P., No. 5, 6-1-96.

Note.—(1) The selection of papers for destruction from the taluk records should be made by the Tahsildar or Deputy Tahsildar, and endorsed by the former with the necessary orders. Divisional officers should, during their tours of inspection, carefully scrutinize the list of records assigned for destruction in taluk offices.

B.Ps., No. 165, 11-5-96; No. 351, 20-12-98.

(2) The rules regarding the destruction of records apply equally to papers filed as to those bundled.

B.P., No. 165, 11-5-96.

(3) [a] Records marked for destruction and relating to wards' estates may be handed over to the proprietors concerned immediately after the restoration of their estates, if they ask for them.[a] [b] The whole of the manager's records, with the exception of confidential papers, may also be handed over to the proprietors when making over charge of their estates.[b]

[a] Court's Proceedings, No. 594, 6-3-90. [b] Court's Proceedings, No. 1350, 29-5-90.

(iii) *Mode of destruction.*—[a] Judicial records, books and papers of the Collector's office which have to be destroyed should be burnt in the presence of the Record-keeper.[a] [b] Other records which are no longer required may be destroyed by means of jail labour whenever such a course is practicable. In such cases a note should be taken of the weight of the papers sent to and received back from the jail, so that there may be no doubt as to the fact of their destruction.[b] If it is

decided to sell useless records as waste paper,[c] care should be taken to see that every page is torn into small pieces and soaked in water before it is disposed of by sale.[c]

[a] B.Ps., No. 385, 12-2-83; No. 882, 12-3-84. [b] B.P., No. 72, 4-2-90.
[c] B.Ps., No. 7803, 27-11-62; No. 2016, 8-7-85.

(iv) *Destruction of Magisterial Records.*—The rules for the destruction of records given above apply only to non-magisterial records in revenue offices. The destruction of magisterial records in these offices should be made in accordance with the instructions of the High Court of Judicature printed as appendix XII.

B.P., No. 203, 10-6-96.

8. *Inspection of record-room.*—[a] Occasional inspections should be made by the Collector and Divisional officers to ensure the records being taken proper care of.[a] [b] In regard to old survey accounts and other valuable records, the Collector should examine them occasionally in person, and when any records are found to be in a state of decay, authentic copies of them should be prepared.[b]

[a] B.P., 30-1-54; M., Vol. II, p. 1 of 1854.
[b] B.P., 24-5-24; M., Vol. I, p. 22.

9. *Report on the condition of Records*—(i) *Report to Board.*—A report on the state of the records in each district should be submitted to the Board for each calendar year before the 1st March following. Information should be furnished under the following heads:—

(1) As to the state of the library, whether the Acts and Standing Orders are kept corrected up to date, and maps, &c., are carefully preserved.

Note.—The duty of maintaining the office copies of the Board's Standing Orders and of the files of Regulations and Acts, both Imperial and Local, corrected up to date rests, in the case of the Collector's office, with the English Head Clerk (*vide* Standing Order No. 160, paragraph 4 *supra*). Subordinate officers should also be required to make the necessary corrections in their office copies of the Standing Orders and Acts, as they will thereby be saved much trouble, frequent references and many mistakes.

B.P., No. 8525, 27-11-66.

(2) Whether the record-room is in good repair, protected from white-ants and water-tight, and whether it is kept clean and secure from entry at all points and sufficiently lighted.

Note.—The condition of the records should be clearly and concisely stated, and it should in all cases be reported whether steps have been taken to remedy the defects brought to notice.

B.P., No. 34, 2-2-95.

(3) Date and number of the last disposal file entered in the Disposal list.

(4) Date and number of the last disposal file handed over to the Record-keeper.

(5) Total number of files indexed, and number and date of the last disposal file indexed.

(6) Whether old records are periodically destroyed, and if so what records were destroyed during the year of report.

Note.—(1) It is unnecessary to enter long lists of records actually destroyed during the year. It will be sufficient if information is furnished as to the number of papers, or, if this is impracticable, the number of bundles destroyed, with a brief description of the nature of the papers, *e.g.*, Treasury, Income-tax, &c.

B.P., No. 34, 2-2-95.

(2) The intervals at which papers are destroyed, the average number destroyed at a time, and the designation of the officer supervising the work of destruction should be mentioned in the annual report.

B.P., No. 175, 11-7-98.

(7) Whether papers excluded from the operation of the disposal number system are methodically arranged and indexed.

(8) Whether village accounts are arranged as prescribed in Board's Proceedings, No. 255, Settlement, dated 27th June 1893.

Note.—These details should be submitted in tabular form, the Collector's covering letter containing such remarks as may be necessary.

B.Ps., No. 74, 14-2-94; No. 173, 15-5-96.

(ii) *Divisional Officers' reports.*—To enable the Collector to compile the report prescribed in the preceding clause, every Divisional officer is required to submit to the Collector an annual report on the condition of the records in his own office and in each subordinate office in his division. These reports should be carefully scrutinized, and reviewed by the Collector as briefly as possible, only the salient features of the work accomplished during the year being noticed.

B.Ps., No. 34, 2-2-95; No. 137, 6-5-95.

170. Official Libraries.—[a] The books in each office should be kept as much as possible in one place and placed under the custody of the Record-keeper, the Head Clerk, or the Librarian.[a] [b] A revised catalogue should be prepared from time to time, and missing books should be accounted for. No books should be removed from the Library without the permission of the head of the office. When a book is removed, a receipt must invariably be furnished by the officer removing the book; the receipt should be returned to him or cancelled when the book is returned to the Library.[b]

[a] G.O., No. 599, 16-4-78. [b] B.P., No. 10965, 13-12-76.

Note.—(1) Every officer on receiving charge of an office to which a Library is attached, should satisfy himself that the Library is in good condition, and unless he reports at once that the books are out of order or that any volumes are missing, it will be assumed that he received the Library in good order, and he will thenceforward be personally responsible for any defects which he could have noticed by inspecting the Library on his arrival.

(2) The volumes of the Board's Standing Orders and of the High Court's Rulings supplied for the use of each office should be entered in the Library catalogue, and should not be carried away by an officer on his transfer to another district.

(3) The accumulated monthly issues of an annual publication should be counted as one volume only.

B.P., No. 10965, 13-12-76.

171. Collectors' Standing Orders—(i) *Contents.*—All orders of Collectors which are of permanent value, especially circulars applying to all taluks, should be printed on separate sheets of the District Gazette, in the same way as police and village sheets are printed, so that on receipt in the taluks they can at once be detached from the Gazette and filed separately under the heading 'Collector's Standing Orders.' From the files of District Gazettes in their records Collectors should have all past orders of a like nature carefully collected from the date of the commencement of the District Gazettes, and should then reprint them in the same form in their District Gazettes. All other orders of permanent value, which may be found from time to time in other

records than the District Gazette, should also be similarly reprinted, so that the volume of Collector's Standing Orders may be as complete as possible.

(ii) *Indexing and revision.*—The whole should be indexed and triennially revised. Copies should be communicated to every Divisional and Taluk office, so that no subordinate may be ignorant of them. They should be kept separate from the reprints of the Board's Standing Orders.

(iii) *Exchange.*—Collectors should exchange copies of their Standing Order Books, so that all districts may have the benefit of each collection.

B.Ps., No. 1995, 10-8-82; No. 574, 22-8-89.

172. Petitions.—

SECTION (i).—PRESENTATION OF PETITIONS (INCLUDING REVIEW PETITIONS AND APPEALS).

Receipt of petitions—(i) *Petitions to be received by Government Officers.*—Petitions may be either presented in person or sent through the post. They should be received [a] whenever, by whomsoever,[a] and in whatever language they may be presented.

[a] B.P., No. 5945, 21-8-66.

(ii) *Revenue Officers to hold personal communication with petitioners.*—Collectors and Divisional officers should set apart a portion of at least three days in the week for personal communication with ryots and others having matters of complaint. An officer's accessibility to the people is of the utmost importance, both as a matter of justice to persons having grievances to be redressed or representations to make, and as a check on the officer's own establishment.

B.P., No. 5945, 21-8-66.

Note.—Collectors and Divisional officers should fix an hour for hearing petitioners in person, and should keep to that hour as far as the exigencies of business will permit.

B.Ps., No. 1422, 13-5-85; No. 1849, 20-6-85.

2. *To whom complaints should be addressed in the first instance.*—Persons having cause of complaint against any Revenue official should, in the first instance, seek redress from the Divisional officer, and if his orders do not afford the relief sought for, an appeal may be preferred to the Collector. Petitions addressed to the Board and Government before relief has been sought from the local authorities will not be considered on their merits.

B.P., 30-7-56; M., Vol. II, p. 72 of 1856.

3. *Petitions by public servants to be addressed through Superior officers.*—Appeals preferred by Revenue officials [a] including village officers[a] should be transmitted in every case through the officer whose orders are appealed against.

B.P., No. 2415, 2-10-82.

[a] B.Ps., No. 2757, 14-9-83; No. 442, 7-12-95; No. 368, 29-9-96.

4. *Size and quality of paper to be used for petitions.*—[a] Petitions should be written in half margin [a] [b] on durable paper 13 inches long by $8\frac{1}{2}$ inches wide.[b]

[a] B.P., No. 218, 7-3-88. [b] B.P., No. 1064, 15-6-81.

5. *Completeness of petitions.*—[a] Petitions should be complete, and all documents necessary for their disposal should be forwarded with them. Appeal petitions should be accompanied by authenticated copies of the orders appealed against.[a] [b] Enclosures should be attached to petitions by means of stout thread.[b]

a B.Ps., 4–4–33; M., Vol. I, p. 146; No. 977, Mis., 5–4–98.
b B.P., No. 1064, 15–6–81.

6. *Stamping of petitions.*—Petitions and enclosures to them should be stamped when necessary according to the scale of rates prescribed in schedules I and II to the Court Fees Act.

Note.—(1) Appeal petitions addressed to the Board should be stamped with a court-fee stamp or stamps of the value of two rupees and supplemental and miscellaneous petitions to the same authority should bear a court-fee stamp or stamps of the value of one rupee. Copies attached as enclosures to petitions should also be stamped at the rate of 8 annas for every 360 words or fraction thereof. [a] In the case of appeals presented by public servants (other than village officers) against orders inflicting punishment of any kind, neither the petitions nor the enclosures need be stamped.[a]

a B.P., No. 305, 13–9–97.

(2) The ruling contained in the concluding portion of note 1 above applies equally to appeals preferred to the Collector or Divisional officers.

B.P., No. 341, 13–10–97.

7. *Review petitions.*—Petitions for a review of orders once passed will be rejected, unless they contain new or additional information having a material bearing on the case. When this condition is fulfilled, the orders may be revised.

B.Ps., No. 139, 14–2–88; No. 137, 13–4–96.

8. *Limitation for appeal petitions*—(i) *To the Collector or the Divisional officer.*—[a]Appeals preferred to the Collector or a Divisional officer against departmental orders, such as dismissal, suspension, degradation or fine, should be filed within 30 days[a] [b]from the date of communication of the order to the party concerned[b]. The time for presenting appeals from orders passed in darkhast cases, from orders under the Revenue Recovery Act and Regulation IX of 1822, and from decrees in suits under Act III of 1895 is prescribed in Standing Orders Nos. 15,* 41,† 158 ‡ and 154,§ respectively. [c] In all other cases the appeal time is limited to three months.[c]

a B.Ps., No. 932, 9–7–80; No. 90, 28–2–93; No. 555, 27–9–93; No. 493, 13–11–94.
b B.P., No. 243, 8–6–94.
c B.Ps., No. 708, 9–12–92; No. 493, 13–11–94.

Note.—(1) The Collector can, if he chooses, admit appeals presented out of time, on good and sufficient cause being shown for the delay.

B.Ps., No. 316, 11–5–89; No. 90, 28–2–93; No. 493, 13–11–94.

(2) When an order of suspension or dismissal is not passed in the presence of the officer affected by it or is not communicated to him in person, the period allowed for presenting appeals should be reckoned from the date of communication of the order, exclusive of the time taken in obtaining copies thereof, as well as of the time necessary for the transmission of the copies by post when they are so transmitted.

B.P., No. 243, 8–6–94.

(ii) *To the Board.*—Appeals to the Board against departmental orders of dismissal, suspension, degradation or fine should be filed within forty days from the date of communication of the Collector's order, exclusive of periods excepted in note 2 to clause (i) *supra*. The time for appealing against orders passed in darkhast cases is forty days. In all other cases the appeal time is limited to three months.

B.P., No. 493, 13–11–94.

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* Para. 13. † Para. 13. ‡ Para 7. § Paras. 13 and 14.

Note.—(1) It will be sufficient if the appeal petition reaches the hands of the officer against whose order the appeal is preferred, and through whom it should be submitted within the time allowed for appeal.

B.P., No. 210, 26-6-95.

(2) As regards appeals against orders inflicting fines, see Standing Order No. 132, paragraph 3 *supra*.

9. *Re-admission of Appeals.*—When an appeal is rejected on account of a technical defect or omission which admits of a remedy, it should be stated in the order rejecting the appeal that the omission should be supplied within a specified time, failing which the appeal will be liable to rejection. One month should ordinarily be long enough to allow of the correction of initial errors, but the definition of the time is left entirely to the discretion of the Collector.

B.P., No. 39, 2-2-97.

10. *Board's Petition Rules.*—The rules for the submission of petitions to the Board are given in appendix XIII.

11. *Government Memorial Rules.*—The rules for the submission of petitions to Government are printed as appendix XIV. [a] They should be read and explained to the people when assembled at Collectors' offices for the annual settlement.[a] [b] Their substance should also be occasionally published in the District Gazettes.[b]

[a] B.P., 14-2-42; M., Vol. I, p. 324.
[b] B.Ps., 29-5-37; M., Vol. I, p. 231; 21-9-59; M., Vol. III, p. 214 of 1859.

12. *Rules for the submission of Memorials to the Government of India and the Secretary of State.*—The rules for the submission, receipt and transmission of memorials and other papers of the same class addressed to the Government of India, to the Secretary of State and to the Houses of Parliament, respectively, are given in appendices XV, XVI and XVII.

13. *Communications to Her Majesty.*—All communications offering congratulations or sympathy to Her Majesty the Queen, to the Members of the Royal family, or to high officials in England, whether they are telegrams or not, should be forwarded to the Chief Secretary to Government with the request that they may be duly transmitted; they will then be forwarded through the Government of India. In no case should the communications be addressed to the Government of India direct.

G.O., No. 460, Pol., 15-7-93.

SECTION (ii).—TRANSMISSION OF AND REPORT ON PETITIONS.

14. *Transmission of petitions.*—The officer forwarding an appeal petition addressed to the Board may either submit a separate report thereon or [a] write his remarks on the margin of the petition [a]. If fresh allegations are made in the appeal which, in the opinion of the forwarding officer, require an investigation, such enquiry should be made before transmitting the appeal, but no time should be lost in forwarding the appeal to the superior authority. Whenever an appeal is delayed for one month or more, a special explanation must be furnished for the delay. The records should be forwarded at the same time, with translations of any vernacular papers comprised in them.

B.P., No. 2817, 17-11-82.
[a] B.P., No. 218, 7-3-88.

15. *Punching of Stamps on Petitions addressed to the Board.*—Stamps affixed to petitions to the Board should not be punched by the officers forwarding them, as under the law the stamps have to be punched in the Board's office. Care should be taken to protect the stamps from being abstracted or tampered with while they are passing through subordinate offices.

B.P., No. 2817, 17-11-82.

16. *Reference to Subordinate Officers for Report.*— [a] Before the order of a subordinate officer is reversed in appeal, he should ordinarily be given an opportunity of reporting on the appeal.[a] [b] In other cases, petitions should not be referred to subordinate officers for report, unless there is a real necessity; and when reports are required, the points on which information is wanted should be clearly indicated.[b]

[a] B.P., No. 47, 31-1-94.
[b] B.Ps., No. 1422, 13-5-85; No. 2020, 9-7-85.

17. *Replies to references on Board's petitions.*—When petitions addressed to the Board are referred to Collectors for explanation or report, a reply should be despatched within ten days after their receipt, if the required information can be obtained from the records of the Collector's office. But if it is necessary to investigate the matters referred to in the petitions by the examination of individuals, or by reference to Tahsildars or other officers at a distance from the Collector's station, a further period of time will be allowed. Endeavour should be made in all cases to submit the necessary report within one month at the latest, as great hardship is caused to individuals when their complaints lie undisposed of for a length of time.

B.P., 11-12-20; M., Vol. I, p. 9.

SECTION (iii).—DISPOSAL OF PETITIONS.

18. *Disposal of petitions during tour and at jamabandi.*—Collectors and Divisional officers should take advantage of their tours to dispose *in situ* of all pending petitions which relate to villages in the vicinity of their camps. At the annual jamabandi also, care should be taken to dispose of all pending petitions relating to each village as it comes up for settlement. For this purpose a register should be kept of all such petitions, and the petitioners should be previously informed that their petitions will be disposed of when the settlement of their village is taken up.

B.Ps., No. 1422, 13-5-85; No. 2020, 9-7-85.

19. *Orders on petitions.*—Copies of orders passed on petitions should, as far as possible, be delivered to petitioners in person, by the officer passing the orders, the date of delivery being noted in the order. Where this is not practicable, the order should be sent to the subordinate Revenue officers, who will deliver it to the parties concerned, after noting on the order the actual date of delivery.

Note.—Orders of the Board and Government on revenue petitions should, on receipt by the Collector, be delivered at once to the parties if they happen to be near the Collector's station. The Collector should deliver them in person in open cutcherry if the parties attend, and, if they do not, the orders should be sent to them either by one of the Collector's peons or through the Tahsildar of the taluk where the petitioners happen to reside.

B.P., 17-6-56; M., Vol. II, p. 58 of 1856.

20. *Return of Enclosures.*—[a] All enclosures to petitions or appeals should be returned to the parties concerned with the orders on their petitions or appeals.[a] [b] The petitions themselves should not be returned, unless they are of a routine character.[b]

a B.Ps., No. 211, 23-5-94; No. 554, 19-12-94; No. 124, 26-4-95.
b B.Ps., No. 233, 30-1-83; No. 514, 22-2-83.

21. *Copies of Correspondence regarding Petitions.*—Save in those cases where the public interest would suffer by compliance with the application, petitioners appealing to district authorities or to the Board are entitled to copies of all correspondence relating to their case, subject to the payment of the usual stamps and fees—*Vide* Standing Order No. 173, paragraph 7 (ii) *infra.*

B.Ps., No. 81, 11-1-72; No. 1770, 17-8-81.

Note.—(1) Copies of *orders* passed on petitions should be furnished to the parties concerned free of cost. The order should contain full details of the grounds of the decision.

B.P., No. 46, 24-1-90.

(2) All officers should, when granting copy of any order subject to appeal, append a note to the copy, stating the authority to whom, and the time within which, an appeal may be preferred.

B.P., No. 493, 13-11-94.

173. Inspection of Public Documents and Grant of Copies.—

SECTION (i).—SEARCH FOR PUBLIC DOCUMENTS.

Application for Search.—Every person requiring a search to be made among the records of an office for the purpose either of inspecting a document or of obtaining copies or extracts thereof, must submit an application to the head of the office, in the form given in appendix XVIII, stamped with a court-fee stamp of the value of one anna. In the case of records in the custody of village officials, the application should be made to the Tahsildar of the taluk in the first instance.

Art. 1 (*a*) of schedule II to the Court Fees Act (VII of 1870); B.Ps., No. 253, 31-1-83; No. 592, 13-10-93.

Note.—(1) A separate application need not be presented in respect of each document of which inspection or copy is required.

B.Ps., No. 253, 31-1-83; No. 592, 13-10-93.

(2) Enclosures or annexures to letters, accounts or other documents from part of the documents to which they appertain, and are not reckoned for the purposes of search as separate documents.

B.P., No. 253, 31-1-83.

(3) Applications from public servants (other than Village Officers) for copies of orders relating to departmental punishments are exempt from payment of stamp duty.

B.P., No. 305, 13-9-97.

2. *Scale of Search Fees.*—When the document applied for belongs to a year previous to the current calendar year, a search fee, in court-fee stamps, according to the subjoined scale, must be affixed to the application :—

	AS.
Fee for searching for a single document or entry—	
(*a*) The records of any one year	8
(*b*) The records of every additional year, when the party does not know to which of two or more years a document belongs	4
Fee for searching the records for every additional document or entry connected with the same subject ..	4

B.Ps., No. 253, 31-1-83; No. 813, 11-3-85; No. 1304, 1-5-85; No. 592, 13-10-93; No. 137, 2-4-94.

Note.—(1) Only one search fee of eight annas need be paid for all papers filed together and forming a single record. For instance, if a person applies for all the depositions relating to a magisterial case, he need only pay a fee of eight annas.

B.P., No. 213, 27-6-95.

(2) The search fee rules are applicable to Judicial as well as to Revenue records. The fees should be levied in respect of all documents of which copies are applied for in civil and criminal cases, provided that the application of the rules to Judicial records is not inconsistent with any special provisions of law, or notification having the force of law, by which Courts may be required to grant copies or to allow the inspection of documents free of charge.

B.Ps., No. 253, 31-1-83; No. 774, 16-3-83; No. 592, 13-10-93; No. 137, 2-4-94.

(3) Search fees should not be levied on applications for the return of documents.

B.P., No. 342, 13-10-97.

3. *Action to be taken on payment of Search Fees.*—A receipt should be furnished to every person depositing a search fee, and a search should then be made for the document applied for. If the document is not found, the fee will not be refunded; but the applicant will be furnished with a certificate stating that the document or entry sought cannot be found. If the document is found, the fee paid for the search will entitle the applicant to read the document, or to have it read to him; but it shall not entitle him to take a copy of the document, or to make extracts therefrom.

B.Ps., No. 253, 31-1-83; No. 592, 13-10-93; No. 159, 13-5-93.

Note.—The receipt may be signed by the chief ministerial officer of the office in which the deposit is made.

B.Ps., No. 231, 8-5-93; No. 592, 13-10-93.

SECTION (ii).—GRANT OF CERTIFIED COPIES.

A.—Powers.

4. *Powers of Tahsildars and Deputy Tahsildars.*— Tahsildars and Deputy Tahsildars are authorized to grant (1) copies of records relating to cases of transfers of revenue registry and darkhasts disposed of by themselves,[a] (2) [e] copies of applications for relinquishment of land,[e] (3) [b] extracts from field measurement books,[b] (4) [e] copies of paimash accounts, (5) copies of final orders passed by them on matters within their competence, with any evidence that may have been formally recorded in such cases,[e] (6) [c] copies of papers other than those referred to in paragraph 7 (i) *infra* relating to departmental inquiries connected with the conduct of village officers and succession to village offices,[c] and [e] copies of Jamabandi orders passed by the Collector or Divisional officer.[e] [d] Tahsildars are also empowered to grant copies of Taluk accounts.[d] Copies of village accounts may be granted by Tahsildars and Deputy Tahsildars in the manner provided in paragraph 11 below.

[a] B.Ps., No. 2186, 24-7-85; No. 3037, 6-11-85.
[b] B.Ps., No. 1661, Mis., 11-4-96; No. 59, Sett., 13-4-96.
[c] B.P., No. 513, 5-9-93.
[d] B.P., No. 232, 26-6-96.
[e] B.P., No. 351, 20-12-98.
B.P., No. 592, 13-10-93.

5. *Powers of Divisional Officers.*—Divisional officers may grant copies of documents which originated in their own offices, and in offices subordinate to them, but they have no authority to grant copies of documents belonging to the following classes :—

(i) Confidential papers of which the grant of copies may appear to be objectionable.

(ii) Papers connected with assessments under the Income-tax Act, with inquiries regarding advances under the Land Improvement Loans Act, or with pensions, yeomiahs, escheats and malikhana allowances.

(iii) Statements made by land-holders in connection with the assessment of land-cess.

(iv) Accounts relating to the sub-division or registry of permanently-settled estates.

(v) Papers connected with boundary or water disputes in which Government is or may be a party to a suit instituted, and any papers which might support litigation against Government.

(vi) Papers concerning estates under the management of the Court of Wards.

(vii) Papers in respect of which the grant of copies has been specially prohibited by the Collector.

(viii) [a] Demi-official correspondence.[a]

(ix) Papers referred to in paragraph 7 (i) below.

B.Ps., No. 3037, 6–11–85; No. 592, 13–10–93.
a B.P., No. 440, 17–5–88.

Note.—Special Deputy Collectors are regarded as Divisional officers for the purpose of granting copies.

B.P., No. 359, 19–9–96.

6. *Powers of Collectors.*—(i) The Collector is responsible for the grant of copies of documents on the records of his district, and it rests with him to determine in the case of every application for a copy (except in the case of records referred to in paragraphs 4 and 5 *supra*, copies of which Divisional officers and Tahsildars can grant on their own authority), whether the document is of such a nature that it can be granted without injury to the public interests or without breach of confidence. It is also within the Collector's discretion to prohibit by a general order the grant by his subordinates of any class of documents not otherwise provided for.

B.Ps., No. 2299, 16–4–64; No. 3037, 6–11–85; No. 592, 13–10–93.

(ii) If an application for a copy is made to a Divisional officer, a Tahsildar or a Deputy Tahsildar, and the document is one of which copy cannot be granted by him, he should forward the application to the Collector with his remarks.[a]

a B.Ps., No. 2299, 16–4–64; No. 3037, 6–11–85; No. 592, 13–10–93.

7. *Discretion in the grant of copies.*—(i) The grant of copy should not be refused merely on the ground of the document being an official report; the general rules in regard to this matter are that no copy should be granted of reports of a confidential character, and that the officer to whom the report is addressed should, in every case, decide whether a copy of it may be granted.

B.Ps., No. 649, 12–11–91; No. 698, 5–12–91; No. 592, 13–10–93.

(ii) If the Collector considers the grant of a copy objectionable, he should reject the application by endorsement, stating briefly his reasons for doing so—*Vide* Standing Order No. 172, paragraph 21 *supra*.

B.Ps., No. 2299, 16–4–64; No. 592, 13–10–93.

(iii) [a] If the Collector is satisfied that there is no objection to the grant of a copy and the document is only a district record, he should instruct the Treasury Deputy Collector or the Divisional officer or Tahsildar or Deputy Tahsildar concerned to furnish the required copy; but if the document in question be a communication from the Board or from Government, the Collector should, in the first instance, address the Board or Government by letter requesting permission to comply with the application.[a] [b] The Collector can, however, grant, on application by the parties concerned, copies of orders passed by the Board and Government on petitions presented to those authorities; but passages containing remarks on the conduct of officers or which for any other reason should not be communicated to the parties or to the public should be omitted when such copies are granted.[b]

[a] B.Ps., No. 2299, 16-4-64; No. 3816, 5-9-71; No. 309, 20-6-92.
[b] B.Ps., No. 3037, 6-11-85; No. 2722, 23-9-85; No. 648, 12-11-91; No. 592, 13-10-93.

Note.—Collectors are authorized to grant copies of sanads and kabuliyats without reference to higher authority.

B.P., No. 10, 10-1-96.

B.—Procedure.

8. *Registry of applications.*—Applications for copies should be entered in a register maintained for the purpose, in the form given in appendix XIX. If there is no objection to the grant of the copy applied for, the applicant should be required to produce or send the requisite number of copy-stamped papers or the fees payable in cash.

B.Ps., No. 2299, 16-4-64; No. 627, 17-10-91; No. 253, 3-6-92; No. 506, 1-9-93; No. 592, 13-10-93.

9. *Calculation of charge for copies.*—The charges for copies, whether in the shape of copy-stamped papers or of cash, should be levied on the following scale:—

(i) Where the documents are such as can be copied on copy-stamped paper, one sheet for every 175 words whether in English or in a vernacular.

Note.—For facility of calculation, 25 lines should be taken to be equivalent to one page, and 5 and 35 figures, respectively, to constitute one word and one line.

(ii) In the case of inam statements or extracts from survey or other registers which are too large to be copied on two connected sheets of copy-stamped paper, two annas in cash for every 175 words or fraction thereof.

Note.—The applicant should, in this case, be asked to furnish good paper suitable for the copies.

(iii) In the case of maps or plans, a reasonable fee in cash to be specially fixed by the head of the office.

B.P., No. 592, 13-10-93.

(iv) In the case of land acquisition proceedings, a fee in cash to be fixed by the officer empowered to exercise the functions of a Collector under Act I of 1894.

B.Ps., No. 2299, 16-4-64; No. 627, 17-10-91; No. 506, 1-9-93; No. 66, 22-2-97.

(v) [a] No fees are to be charged for copies of judgments, decrees and orders passed on claims preferred under the Madras Hereditary

Village Offices Act (III of 1895),[a] or [b] for copies of orders passed on the conduct of public servants under Regulation IX of 1822,[b] when the applicants therefor are the parties to the case.

a B.P., No. 458, 9-12-96. b B.P., No. 1120, 18-5-86.

10. *Receipt for copy-stamped papers.*—Every person depositing copy-stamped papers, or paying fees in cash, should be given a receipt by the head ministerial officer of the office in which the deposit or payment is made.

B.Ps., No. 253, 31-1-83; No. 231, 8-5-93; No. 592, 13-10-93.

11. *Preparation of copies.*—Copies should be prepared by copyists or, if necessary, as in the case of maps or plans, by persons possessing the requisite technical knowledge to prepare a correct copy; after preparation they should be examined by members of the permanent establishment. The number of words in the copy should be given at its foot, and both the copyist and the examiner should sign their names in a corner thereof. The copies should then be certified as true under the signature of an officer authorized to do so, and should be forwarded, without delay, by post *bearing* to the address of the applicant, unless he personally appears to receive them, in which case they should be delivered to him in person, his signature being taken in token of such delivery. [a] In the case of applications for copies of Village accounts, Tahsildars and Deputy Tahsildars may receive the copy-stamped papers from the applicants and forward them to the Karnam of the village with instructions to prepare the necessary copies, and to return them duly authenticated along with the unused sheets of paper, if any. The copies will then be delivered to the applicants, and the necessary arrangements made for the payment of the copying and examining fees to the Karnam.[a]

B.Ps., No. 182, 28-3-90; No. 627, 17-10-91; No. 4793, Mis., 3-8-92; No. 506, 1-9-93; No. 592, 13-10-93.

a B.Ps., No. 265, 10-4-89; No. 223, 31-5-94.

Note.—The copyist or other person employed for making copies of maps or plans should provide himself with suitable tracing cloth and other materials at his own cost.

B.Ps., No. 506, 1-9-93; No. 592, 13-10-93.

12. *Registered copyists.*—Copies of public documents furnished on the application and at the cost of private parties should not be made by the regular establishment, but by duly qualified and registered copyists. These should be selected from among passed candidates when such may offer themselves, and should be attached to each office which is authorized to grant copies. [a] Subject to the submission of a proposition statement in the usual form for the sanction of Government, Collectors are authorized to entertain copyists as members of the permanent establishment on a fixed minimum monthly salary and to allow them to retain as bonus any fees realized from the use of copy-stamped papers in excess of a certain minimum to be prescribed by them. The selection of offices where the system is to be worked, the number of copyists to be employed and the amount of bonus to be granted are left to the discretion of Collectors. It is also open to them to group together two or more offices in the same building or locality, so that a single copyist or a single set of copyists may serve the whole group.[a]

B.Ps., No. 2299, 16-4-64; No. 592, 13-10-93.
a B.P., No. 117, 7-5-98.

Note.—Copyists should be required to do their work in the office, and should be strictly prohibited from removing any records therefrom. They should not be allowed to hold any communication whatsoever with parties applying for copies.

B.Ps., No. 2299, 16–4–64; No. 592, 13–10–93.

13. *Appointment and removal of copyists.*—The power to appoint or remove copyists in the Collector's office [a] other than those in receipt of fixed pay [a] is vested in the Deputy Collector in charge of the Treasury, and elsewhere in the head of the office, subject in all cases to the control of the Collector. Copyists who are in receipt of fixed pay should be appointed and removed by the same authority which is empowered to appoint and remove clerks on the permanent establishment.

B.Ps., No. 2299, 16–4–64; No. 592, 13–10–93.
a B.P., No. 117, 7–5–98.

14. *Remuneration to copyists and examiners.*—Except where fixed pay is sanctioned under the provisions of paragraph 12 *supra*, remuneration to copyists should be regulated as follows:—At the close of every month the number of sheets copied by each copyist on copy-stamped papers and the number examined should be calculated from the register maintained in the office under paragraph 8 *supra*, and payment should be made to the copyists and examiners from the Government treasury as indicated below. Out of the two annas, which is the value of each copy-stamped paper, 1 anna and 4 pies should be given to the copyist and 4 pies to the examiner; the remaining 4 pies being intended to cover the cost of paper, the cost of pens and ink used for making copies and the discount allowed on the sale of stamped papers. Portions of pages containing less than 175 words should be treated as full pages for the purpose of calculating the remuneration payable to copyists and examiners. In cases where the copying fees are paid in cash by the applicants, under clauses (ii) and (iv) of paragraph 9 *supra*, the fees should be then and there disbursed to the copyist and examiner in the proportion of 3 to 1. The special fee leviable under clause (iii) of the same order should be paid in full to the copyist or other person employed, the copies in such cases being examined by a member of the permanent establishment without any extra remuneration. The signature of the copyists and examiners should be taken in the register in token of the receipt by them of the fees in cash. The register should be scrutinized by the controlling officer at the close of each week.

B.Ps., No. 2299, 16–4–64; No. 627, 17–10–91; No. 253, 3–6–92; No. 592, 13–10–93; No. 543, 13–12–94.

15. *Punishment for careless and inaccurate copying.*—A copyist who has been guilty of negligence in making inaccurate copies should be punished by being required either to re-place the stamp papers spoiled by him, or to bear the charge of getting fresh copies prepared by another copyist.

B.Ps., No. 2299, 16–4–64; No. 592, 13–10–93.

16. *Authentication of copies.*—In the Collector's office copies should be made under the direct superintendence of the Treasury Deputy Collector, who will be held responsible for their accuracy and legibility and for their being speedily furnished. He must countersign all such copies with the exception of those which he may have been specially authorized

by the Collector to attest by his own signature. The duties and responsibilities here assigned to the Treasury Deputy Collector will devolve on the Head Clerk in Divisional offices; on the Taluk Sheristadar or Head Accountant in Taluk cutcherries; and [a] on karnams in regard to Village accounts.[a]

B.Ps., No. 2299, 16-4-64; No. 651, 31-3-87; No. 101, 7-3-93; No. 187, 17-4-93; No. 592, 13-10-93.
[a] B.P., No. 223, 31-5-94.

17. *Disposal of unused copy-stamped papers.*—In cases where applicants for copies furnish the requisite number of copy-stamped papers and the copyists by writing too closely—a practice which should not be allowed—leave some of the sheets unused, such unused sheets should not be returned to parties, but should be destroyed by the head of the office. The same course should be adopted in cases where unused copy-stamped papers returned to parties '*Service Bearing*' fail to be delivered and are returned through the Dead Letter Office.

B.Ps., No. 379, Sep. Rev., 14-7-92; No. 495, Sep. Rev., 29-9-92; No. 592, 13-10-93.

18. *Grant of printed copies.*—When the copies applied for are available in print, they may be supplied on payment of the charge usually levied by the District Press for private work. The prices at which village maps should be sold to the public are fixed by the Survey Department.

B.Ps., No. 506, 1-9-93; No. 592, 13-10-93.

SECTION (iii).—MISCELLANEOUS.

19. *Copies of depositions in Revenue suits.*—Copies of depositions in revenue suits may be given by the Court having cognizance thereof. These are, strictly speaking, not Revenue papers, but papers of a Judicial character.

B.Ps., No. 1530, 8-8-72; No. 592, 13-10-93.

20. *Copies of certain land records and title-deeds.*—The rules framed under section 91 of the Indian Registration Act III of 1877 regarding the inspection and grant of copies of the documents specified in section 90 of the said Act are given in appendix XX.

Note.—The documents referred to in this order are—

(*a*) Documents issued, received or attested by any officer engaged in making a settlement or revision of settlement of land revenue, and which form part of the records of such settlement.

(*b*) Documents and maps issued, received or authenticated by any officer engaged on behalf of Government in making or revising the survey of any land, and which form part of the records of such survey.

(*c*) Documents which, under any law for the time being in force, are filed periodically in any Revenue office by patwaris or other officers charged with the preparation of village records.

(*d*) Sanads, inam title-deeds and other documents purporting to be or to evidence grants or assignments by Government of land or of any interest in land.

B.Ps., No. 506, 1-9-93; No. 592, 13-10-93.

21. *Copies of records of Village Munsifs.*—Applications for copies of records in the custody of a Village Munsif should be made to the Village Munsif. On receipt of such an application, the Village Munsif should at once forward it, together with the record of which copy is required, to the District Munsif within whose jurisdiction his village is situated, informing the applicant at the same time that the District

Munsif will supply him with the copy. The District Munsif should call for the necessary stamped papers, and on receipt thereof cause the copy to be prepared and delivered to the applicant with the usual certificate. The original records should then be returned to the Village Munsif.

B.Ps., No. 314, 19-8-96; No. 4420, Mis., 25-9-96.

22. *Copies of records relating to Wards' Estates.*—Proprietors of estates which have been under the management of the Court of Wards are entitled to receive, at the time when the estates are handed over to them, copies of all records relating thereto, which are not of a confidential nature and which it is proposed to retain permanently. Such copies may be made by the proprietors' own clerks, but they should not be permitted to take the papers out of the office. If the proprietors wish to have authenticated copies, they should be required to pay the cost of having the copies examined by the Collector's establishment.

Court's Proceedings, No. 594, 6-3-90.

Note.—For rules regarding the return of records relating to wards' estates which are intended for destruction, see *note* 3 to paragraph 7 (ii) of Standing Order No. 169 *supra*.

PART VII.—MISCELLANEOUS.

174. Production of Documents in Civil Courts—*Duties of Courts calling for records.*—The rules issued by the High Court for the guidance of Civil Courts subordinate to it, in regard to the production of public documents required by them are given in appendix XXI. Briefly they are these :—(1) When a Civil Court determines to send for any records from a public office subordinate to a Collector, it should issue a summons to the Collector himself in the form given in appendix XXII; (2) when the records are produced in response to the summons, they should be inspected in open court, and, unless retained, should be returned to the officer producing them; (3) when they are retained, a receipt containing a descriptive list thereof should be given to the officer producing them; (4) when the documents are no longer required, they should be returned; (5) the production of original documents or official papers should, as far as practicable, be dispensed with; (6) applications made by parties for original documents should not be complied with, if it appears that the request is unreasonable, or is not made in good faith, or is made with a view to avoid delay or to evade payment of the charge for authenticated copies; and (7) no court should keep a public record for more than a week, and as a rule such records should not be kept at all, but should be returned immediately after perusal to the officer who produced them.

High Court's Circular, No. 1075, 20-3-96, in B.P., No. 1653, Mis., 11-4-96.

2. *Duties of Revenue officers summoned by Courts.*—(i) A Revenue officer summoned by a court to produce a document is bound either to attend in court with the document, if it be in his possession, or to cause it to be produced.

B.P., No. 2628, 5-11-81.

(ii) When the Collector is directed by a Court to grant to any party a copy of a document, he should, if he considers the grant objectionable, depute a proper officer to attend the Court with the document.

The officer thus deputed should state the Collector's reasons for objecting to grant a copy thereof; and it will then be for the Judge to determine whether a copy should or should not be furnished.

B.Ps., No. 2299, 16–4–64; No. 592, 13–10–93.

3. *Travelling allowance to officers deputed to produce documents.*—The officer deputed to produce documents called for by a court should be given the actual travelling allowances incurred by him within the limits allowed by the Civil Service Regulations, the batta, if any, received from the court for the production of the documents being credited to Government.

B.P., No. 17, 19–1–93.

4. *Production of original records.*—[a] The inconvenience of having to produce original records must be submitted to by all litigants and witnesses called upon to produce them.[a] [b] The inexpediency and inconvenience of compelling indiscriminately the production of original official documents have, however, been fully recognized by law and by the courts. Section 65 of the Evidence Act and rule 3 of the Civil Rules of Practice issued by the High Court are intended to prevent public officers being called upon as witnesses to produce such documents except under special circumstances. But neither section 65 of the Evidence Act, nor the Rules of Practice referred to above, will enable a Collector as the representative of the Secretary of State, when he is a party to a suit, to oppose an application for the production of documents required for inspection under the provisions of the Civil Procedure Code.[b] [a] Sections 76 and 77 of the Indian Evidence Act provide for the production of certified copies of public documents, and section 144 of the Code of Civil Procedure provides for the return of original documents upon certified copies being substituted.[a]

[a] B.P., No. 693, 2–11–87. [b] B.P., No. 495, 29–8–93.

5. *Documents relating to affairs of State.*—[a] Under section 123 of the Indian Evidence Act, no one is permitted to give any evidence derived from unpublished official records relating to *affairs of State*, except with the permission of the head of the department concerned, who is entitled to give or withhold such permission as he thinks fit.[a] If the Collector feels any doubt as to whether a particular document falls under section 123 of the Indian Evidence Act or not, he should refer the matter for the orders of the Board of Revenue when the document relates to a department under its control. [b] The head of the department concerned must decide whether any unpublished official records called for relate to affairs of State, or whether the public interest and safety would suffer by their production. No general rules can be laid down in the matter, but each application should be decided on its merits.[b]

[a] B.P., No. 2628, 5–11–81. [b] B.P., No. 693, 2–11–87.

Note.—Affairs of State are matters the disclosure of which would be prejudicial to the public interest, matters which concern the administration either of penal justice or of Government. To secure public safety is the object of the exclusion of evidence as to such matters; and the rule of exclusion is applied no further than the attainment of that object requires (Taylor on Evidence, section 939).

B.P., No. 693, 2–11–87.

175. Government servants as witnesses—*General.*—Government servants may be summoned as witnesses by the Law Courts in

any matter without reference to their official superiors. Precautions should, however, be taken to prevent servants from causing themselves to be cited as witnesses to suit their own convenience.

B.Ps., 7-1-57; M., Vol. III, p. 1 of 1857; 11-10-59; M., Vol. III, p. 237 of 1859; No. 4538, 5-10-60.

2. *Pay of officers summoned.*—Government servants summoned as witnesses by the Law Courts should be considered as absent on duty, and should not be put under stoppages. The other servants in the office must carry on their duties without extra remuneration during such short periods of absence.

G.O., No. 911, 2-6-60; B.P., No. 4538, 5-10-60.

3. *Revenue summons to officials of other departments.*—When it is found necessary by Revenue officials to require, under Madras Act III of 1869, the attendance of any Government official not employed in the Revenue Department, due and sufficient notice should be given to the head of the division, office or range to whom he is subordinate. The time at which the witness is summoned to appear must in this case be within office hours.

B.P., No. 6075, 16-8-69.

176. Reports and Returns—*Accuracy essential.*—In submitting periodical reports Collectors should aim at absolute accuracy of detail. Not only do inaccurate figures often lead to erroneous inferences being drawn, but if approximate figures are accepted in the first instance, there is no assurance that they will be corrected afterwards; and unless the figures are accurate, the report may become useless for future reference.

B.P., No. 434, 23-7-91.

2. *Reports by Divisional officers.*—As a rule, Divisional officers should not be called upon to compile and furnish periodical reports and returns complete to the Collector's office, when the information required can be obtained from the taluks and digested and compiled in the Collector's office. Divisional officers should only be called on to submit reports when their opinions on special points are wanted. Arrangements should, however, be made to keep Divisional officers informed of correspondence between the Collector's office and Tahsildars, the papers either passing through the Divisional officer, or copies being sent for the Divisional officer's information.

B.P., No. 3135, 8-9-84; see also Standing Order No. 116, paragraph 3 *supra*.

3. *List of Periodical Reports and Returns.*—A list of the principal periodical reports and returns due from Collectors to the Board, and from the Board to Government, is shown in the calendar issued by the Board.

Note.—The Collector should send monthly to each Divisional officer and Tahsildar in his district a list of reports and returns overdue for more than a month, with instructions to return the list within a fortnight with a brief note *in the officer's own handwriting* explaining the cause of the delay in each case.

B.Ps., No. 432, 8-12-97; No. 105, 23-4-98.

177. Public holidays.—All public offices must be closed on Sunday, and charge of an office should not be assumed on that day unless such a course is absolutely necessary under the terms of Article 254 of the Civil Service Regulations. The table given in appendix

XXIII shows the other holidays allowed in public offices, whether for all classes of officials or for particular sects. All heads of offices are permitted to grant in addition two half-holidays in the year, whether for the whole of their establishments or for particular sects. The grant of any other holidays or half-holidays without the permission of Government is strictly prohibited.

B.Ps., No. 77, 7-3-95; No. 401, 5-11-95.

Note.—Provision should be made by heads of offices for the despatch of emergent business during holidays, and the necessary arrangements made for the sale of stamps to the public on all days except those on which, by general consent, business is suspended.

B.P., 11-12-58; M., Vol. III, p. 191 of 1858.

178. Payment of salaries.—*Responsibility for disbursement.*—Collectors should make such arrangements as will secure to every subordinate the receipt of his full pay. They should hold some person in each department responsible for the correct disbursement of the salaries of the officers and servants composing it.

B.P., 2-5-33; M., Vol. I, p. 147.

Note.—In the Collector's office the Cash-keeper, in Divisional offices the Head Clerk, and in Taluk offices the Head Accountant, will be responsible for the correct disbursement of the salaries of the establishment.

2. *Alterations in salaries.*—[a] Collectors are not at liberty to make any alteration in the scale of salaries of their establishments without special sanction,[a] and [b] the salary of an officer on leave is not at the disposal of the head of the office for distribution among the other clerks otherwise than in accordance with the Civil Service Regulations. When an officer goes on leave, another should usually be appointed to act for him, so that the full strength of the office may be kept up.[b]

[a] B.P., 3-3-51; M., Vol. II, p. 5 of 1851.
[b] B.P., 8-12-58; M., Vol. III, p. 190 of 1858.

3. *Pay of Public Servants absent on duty.*—[a] Collectors have discretionary authority to disburse the pay of public servants absent on duty to persons empowered by them to receive it at head-quarters,[a] but [b] care should be taken that all salaries are drawn in the real names of the servants concerned.[b]

[a] B.P., 10-2-53; M., Vol. II, p. 123 of 1853.
B.P., 27-2-45; M., Vol. I, p. 371.

4. *Payment of salaries to Village officers.*—The holders of village offices forming class (1) of section 3 of the Madras Hereditary Village Offices Act, III of 1895, should be paid from the revenue collections of the villages in which they are employed, except when there is a paucity, or an absence, of collections in the villages, in which case their pay should be drawn from a Government Treasury or Bank.

B.P., No. 68, 20-2-96.

Note.—(1) When the pay of village servants is disbursed from a taluk treasury, a receipt should be taken, in the register maintained in the taluk office for the purpose, from the person to whom the money is actually made over. If the payee is illiterate, the payment should be made in the presence of the Tahsildar or Taluk Head Accountant, and a certificate to that effect attached to the register.

B.P., No. 107, 23-4-98.

(2) When the headman of a village does not himself attend the taluk office to receive payment, he should endorse a written order on the reverse of the pay abstract authorizing the Treasury officer to pay his messenger, who should be named.

B.P., No. 107, 23-4-98.

5. *Recovery of overpayments.*—Overpayments are recoverable in the first instance from the Government servants who have received the same, but in cases in which the recovery cannot be so made from the payees, the disbursing officers may be required to make good the loss, unless they can satisfactorily explain the overpayment.

B.P., No. 73, 12-2-94.

Note.—(1) This rule applies also to recoveries to be made from applicants for pension, on account of leave allowances irregularly drawn by them.

B.P., No. 98, 10-3-94.

(2) Allowances improperly drawn by Government servants, by reason of errors as to the grant of leave and the like, will be recoverable from them, provided that objection is raised by the account officers within six months from the date of payment.

B.Ps., No. 73, 12-2-94; No. 188, 8-5-94; G.O., No. 686, Finl., 30-8-97.

179. Charge of office—*Assumption of charge by subordinate officers.*—When an officer of a lower grade than a Collector assumes charge of his office, the fact need not be reported to the Board of Revenue. It will be sufficient if intimation is given to the Accountant-General.

B.P., 18-10-52; M., Vol. II, p. 89 of 1852.

2. *Delivery of charge by gazetted officers.*—(i) A gazetted officer should not make over charge in advance of orders in the gazette in the absence of specific instructions in writing, official or demi-official, from his immediate superior or from some higher authority.

B.P., No. 427, 18-7-90.

Note.—(1) Advices of relinquishment and assumption of charge of offices should invariably be made by means of the prescribed certificate of transfer of charge. Where two or more offices are held by the same officer, one form in which the different offices are specified will suffice.

B.P., No. 2, 2-1-91.

(2) The Collector should countersign the transfer of charge certificates of all his Divisional officers, as well as those of Assistant and Deputy Collectors at head-quarters.

B.P., No. 544, 19-9-93.

(ii) When an uncovenanted officer is gazetted to another office, the gazette notice is, as a rule, to be accepted by him as a Government Order to make over charge and proceed without delay to join his new appointment. The responsibility for postponing compliance will rest with the individual officer under orders or with the superior officer who detains him.

G.Os., No. 1065, 22-8-74; No. 151, 30-1-78.

180. Chronology.—A table is given in appendix XXIV showing the correspondence among the years of the six eras in general use in this Presidency from A.D. 1725 to A.D. 1920. A daily correspondence between the first five eras in the table, from A.D. 1751 to A.D. 1850, will be found in Brown's Ephemeris, copies of which have been furnished to all Collectors.

Order 163, para. 1, note 1.]

APPENDIX I.

Arrangement of Papers under the Flat-file System.

The following arrangement of papers should be observed in the flat-file system :—

First.—The note for orders or the draft order if on a separate sheet. If the draft order is based on a note for orders the draft will be placed first and the note second.

Second.—The current or currents chronologically, that is, the one of the earliest or oldest date on the top. Each current should be *preceded* by its docket sheet, its enclosures, if any, being placed immediately below in chronological order. When there are no enclosures, the docket sheet should be on the top of the current. In the event of a note for orders, which has been circulated, resulting in a reference, the note and draft reference will follow the current to which they relate and precede the current which is a reply to the reference. The subsequent note for orders or draft will take its place at the head of the file when sent in circulation. When the head of the office orders a reference to issue on a note for orders before the file is circulated, the place of the reference is between the current on which it issued and that which is a reply to it. The place for the note for orders will depend on the circumstances of the case. When, however, the note for orders or the reference is written on the docket sheet of a current it will not affect the rule that the docket sheet should always precede its current.

Third.—The put-up papers. The arrangement of these will be the reverse of that of the currents. That of the latest or newest date will invariably be placed at the top, and that of the earliest or oldest date at the bottom. All papers will be face upwards.

2. If the draft order is of a routine nature it will be entered on the docket of the current of the earliest date, so that it will be at the top of the file and can be read without the file being disturbed.

3. All references of a date subsequent to the introduction of the flat-file system must be placed in the file without being folded. Earlier references must not be put flat, for the dockets are not suited to the flat arrangement. They may, if necessary, be tied separately and then placed under the current. Care should be taken that they are not loose in the file, but tying is not always required to keep them secure. It will often be convenient to arrange the folded references in two bundles, side by side, so that the current and other flat papers may lie evenly on them. In this case the earlier papers should form the bundle on the left and the later ones that on the right.

4. All papers arranged on the flat-file system should be stitched at the left hand top corner, and the docket similarly stitched should always be at the top of a file.

5. Books, rolled maps, &c., should not be tied with a flat file, but should be sent up separately with a slip showing to what currents they belong.

6. After a file is disposed of, it should be arranged as follows, beginning from the top :—

Docket.
Earlier current.
Enclosures thereto.
Reference thereon.
Later currents and enclosures.
References, if any, thereon.
Latest current.
Note for orders.
Final disposal.

G.O., No. 992, Public, dated 11th September 1896 (with some modifications).

Order 163, para. 1, note 2.]

APPENDIX II.

List of returns which, when blank or containing few entries, should be submitted on blank cards of the prescribed size.

(1) List of unanswered references.
(2) Intimation of dates of submission of budgets or reports.
(3) Reports of return to duty or arrival at head-quarters.
(4) Report of maintenance of inventory of stores in the Civil Department.
(5) Return of lands held by officers.
(6) Statements of expenditure from Provincial funds on grants-in-aid.
(7) Report on pilgrims proceeding to the Hedjaz.
(8) Statement of casualties among Carnatic Stipendiaries.
(9) Rewards statement.
(10) Fees to Public Prosecutors.
(11) Expenditure on pauper travellers.
(12) Statement of presses worked and periodicals published.
(13) Return of new titles or lapses.

Specimen form (on a postcard) to be adopted in reporting that returns are blank.

The following returns for the *ending* *are blank:—*

(1) List of unanswered references.
(2) Return of lands.
(3) Report on pilgrims proceeding to the Hedjaz.
(4) Fees to Public Prosecutors.
(5) Expenditure on pauper travellers.
(6) Statement of presses worked and periodicals published.
(7) Return of unclaimed property.
(8) Return of new titles or lapses.

Collector.

Date.

STATION.

Note.—A cross should be made against the return or returns regarding which an officer is reporting.

G.O., No. 474, Finl., 30-7-89.

Order 163, para. 12.]

APPENDIX III.

Forms of Address.

I. Form of address from Upper Subordinates of the Public Works Department to Tahsildars, and [a] from Sub-Inspectors and Petty Officers of the Salt Department to Village Munsifs.[a]

சித்தூர் ஜில்லா சப் இஞ்சினியர் சித்தம்பலமுதலியார் காவேரிபாக்கம் தாலூகா தாசில்தார் சீதாராமையர் அவர்களுக்கு எழுதிக்கொண்ட யாதாஸ்து.

கடைசியில் காவேரிபாக்கம் ஏரி மருமத்துநடந்த தேதியையும் அதற்காக பிடித்த செலவு தொகையையும் தாசில்தார் அவர்கள் தெரியப்படுத்தும்படி சப் இஞ்சினியர் கோருகிறார்.

சித்தம்பலமுதலியார்,
1862-ம் ௵ ஜுன் ௴ 4௳. சப் இஞ்சினியர்.

చిత్తూరుజిల్లా సబ్ ఇంజనియరు చిత్తంబలమొదలారి కావేరిపాకం తహశీలుదారు సీతారామయ్యగారికి వ్రాసుకొన్న యాదాస్తు.

కావేరిపాకం చెరువు కడపటితేప మరమ్మతుచేసిన తారీఖున్ను అందుకు తగులుపడి ఖర్చున్ను తహశీలుదారువారు తెలియచేసేలాగున సబ్ ఇంజనియరు కోరుతున్నారు.

చిత్తంబలమొదలారి,
1862 వ సం॥ జూన్ నెల 4 వ తేది. సబ్ ఇంజనియరు.

B.P., No. 1675, 20-3-63. [a] B.P., No. 550, 17-12-94.

II. Form of address from Tahsildars to Upper Subordinates of the Public Works Department, and [a] from Village Munsifs to Sub-Inspectors and Petty Officers of the Salt Department.[a]

காவேரிபாக்கம் தாலூகா தாசில்தார் சீதாராமையர் சித்தூர் ஜில்லா சப் இஞ்சினியர் சித்தம்பலமுதலியார் அவர்களுக்கு எழுதிக்கொண்ட யாதாஸ்து

இந்த ௴ 4௳யில் சப் இஞ்சினியர் அவர்கள் எழுதிக்கொண்ட யாதாஸ்துக்கு ஜவாபாய் சென்ற ௴ 12௳யில் காவேரிபாக்கம் ஏரி கடைசியில் மருமத்து செய்யப்பட்டதென்றும் அதற்காக 500 ரூபாய் செலவு ஆனதென்றும் தாசில்தார் தெரியப்படுத்திக்கொள்ளுகிறார்.

சீதாராமையர்,
1862-ம் ௵ ஜுன் ௴ 6௳ தாசில்தார்.

కావేరిపాకం తాలూకా తహశీలుదారు సీతారామయ్య చిత్తూరి జిల్లా సబ్ ఇంజనియరు చిత్తంబల మొదలారిగారికి వ్రాసుకొన్న యాదాస్తు.

ఈ నెల 4 వ తేదిన సబ్ ఇంజినియరుగారు వ్రాసిన యాదాస్తుకు జవాబుగా పోయిన నెల 12 వ తారీఖున కావేరిపాకం చెరువునకు కడపటితేప మరమ్మతు చేయబడినదనిన్ని అందుకు తగులుపడి ఖర్చు 500 రూపాయలు అయినవనిన్ని తహశీలుదారు తెలియచేయుచున్నారు.

సీతారామయ్య,

1862 వ సం॥ జూన్ నెల 6 వ తేది. తహశీలుదారు.

B.P., No. 1675, 20-3-63. [a] B.P., No. 550, 17-12-94.

III. Form of Memorandum or *Yadast* to be used by the under-mentioned officers in addressing Tahsildars, Sub-Magistrates and similar officials, [c] by Inspectors and Assistant Inspectors of Salt and Abkári Revenue in addressing Village Munsifs,[c] and in correspondence between [d] (1) Tahsildars on the one hand and Assistant and Sub-Assistant Inspectors of Schools on the other,[d] and (2) [e] Presidents of Taluk Boards and Assistant Inspectors of Schools.[e]

Public Works Department.	Revenue Survey.	Forest Department.	Revenue Settlement.	Police.	Inam Commission.	Salt and Abkári Department.	Others.
1. Superintending Engineers. 2. Executive Engineers. } of all grades. 3. Assistant Engineers. }	1. Deputy Superintendent. 2. Assistant Superintendents.	Deputy Conservator.	Assistant Directors.	1. Deputy Inspector-General. 2. District Superintendents. 3. District Assistant Superintendents.	1. Assistants. 2. Deputy Collectors.	[a]1. Deputy Commissioners. 2. Assistant Commissioners.[a]	[b]1. Civil Surgeons. 2. Supdts. of Jails.[b]

க-வது டிவிஷன் சூபிரின்டென்டிங் இஞ்சினியர் மேஜர் லாபோர்டு துரை அவர்கள் காவேரிபாக்கம் தாலூகா தாசில்தார் சீதாராமையர் அவர்களுக்கு எழுதிவைத்த யாதாஸ்து.

கடைசியில் காவேரிபாக்கம் ஏரி மருமத்து நடந்த தேதியையும் அதற்காக பிடித்த செலவுதொகையையும் தாசில்தார் அவர்கள் தெரியப்படுத்தும்படி சூபிரின்டென்டிங் இஞ்சினியர் கோருகிறார்.

மேஜர் லாபோர்டு,

1865-ம் ௵ ஜூன் ௴ 16௳ சூபிரின்டென்டிங் இஞ்சினியர்.

1. డివిషన్ సూప్రింటెండింగ్ ఇంజినియరు మేజర్ లాపోర్డుదొరగారు కావేరిపాకం తాలూకా తహశిలుదారు సీతారామయ్యగారికి వ్రాయించిన యాదాస్తు :—

కావేరిపాకంచెరువు కడపటితేప మర్మమత్తుచేసిన తారీఖున్ను అందుకు తగులుపడి ఖర్చున్ను తహశీలుదారువారు తెలియచేసేలాగున సూప్రింటెండింగ్ ఇంజినియరు కోరుతున్నారు.

మేజర్ లాపోర్డు,
సూప్రింటెండింగ్ ఇంజినియరు.

1865 సం॥ జూన్ నెల 16 వ తేది.

B.P., No. 4144, 5-6-68. [a] B.P., No. 516, 26-11-94. [b] B.P., No. 407, 10-2-76. [c] B.P., No. 550, 17-12-94. [d] G.O., No. 564, Edl., 14-10-87, printed in B.P., No. 792, 29-11-87. [e] G.O., No. 283, Edl., 20-5-89, printed in B.P., No. 445, 2-7-89.

IV. Form of *Arzi* to be used by Tahsildars, Sub-Magistrates and similar officials, and by Village Munsifs in addressing the * officers mentioned in Form III.

1-வது டிவிஷன் சூபரின்டெண்டிங் இஞ்சினியர் மேஜர் லாபோர்டு துரை அவர்கள் சமுகத்துக்கு காவேரிபாக்கம் தாலூகா தாசில்தார் சீதாராமையர் எழுதிக்கொண்ட அர்ஜி :—

நாளது மீ 3உ தாங்களெழுதிய யாதாஸ்து வந்து சேர்ந்தது. காவேரிபாக்கம் ஏரியானது கடைசியில் போனமீ 12உயில் மரமத்து செய்யப்பட்டது. அதற்கு செலவானது ரூ 500. இந்த சங்கதி சித்தத்துக்கு விசிதமாவதாய் எழுதிக்கொண்டேன்.

சீதாராமையர்,
தாசில்தார்.

1865-ம் வருஷம் ஜூன் மீ 15உ.

1. డివిషన్ సూప్రింటెండింగ్ ఇంజినియరు మేజర్ లాపోర్టుదొరగారి సముఖమునకు కావేరిపాకం తాలూకా తహశీలుదారు సీతారామయ్య వ్రాసుకొన్నఅర్జీ:—

ఈ నెల 3 తేదిన తమరు వ్రాయించిన యాదాస్తు వచ్చిచేరినది. కావేరిపాకం చెరువు ఆఖరున పోయిన నెల 12 వ తారీఖున మరమ్మతు చేయబడినది. అందులకు పట్టు ఖర్చు రూపాయలు 500 అయినది. ఈ సంగతి చిత్తానకు విశదంకాగలందులకై వ్రాసుకొన్నాను.

సీతారామయ్య,
తహశీలుదారు.

1865 సం॥ జూన్ నెల 15 వ తేది.

B.Ps., No. 4144, 5-6-68; No. 407, 10-2-76; No. 516, 26-11-94; No. 550, 17-12-94.

* Except the officers of the Educational Department who may be addressed in Form III.

V. Form of address from Collectors, Sub-Collectors, Assistant Collectors and Deputy Collectors to Tahsildars and other native subordinate officers, and [a] from Deputy and Assistant Commissioners of Salt and Abkári Revenue to Village Munsifs.[a]

Beginning.

சித்தூர்ஜில்லா கலெக்டர் சி. உட்டிங்காம் துரையவர்கள் காவேரிபாக்கம் தாலூகா தாசில்தாரராகிய சீதாராமையருக்கு தாக்கீது என்னவென்றால்.

End.

அறியவும்.

Beginning.

చిత్తూరుజిల్లా కలక్టరు సి - వుట్టింగాంధొరగారు కావేరిపాకం తాలూకా తహశీలుదారు సీతారామయ్యకు తాకీదు యేమనగా.

End.

తెలిశేది.

B.P., No. 2979, 7-6-61. [a] B.P., No. 550, 17-12-94.

VI. Form of address from Tahsildars and other native subordinate officers to Collectors, Sub-Collectors, Assistant Collectors and Deputy Collectors, and [a] from Village Munsifs to Deputy and Assistant Commissioners of Salt and Abkári Revenue.[a]

Beginning.

சித்தூர்ஜில்லா கலெக்டரவர்களாகிய சி. உட்டிங்காம் துரையவர்கள் சமுகத்துக்கு காவேரிபாக்கம் தாலூகா தாசில்தார் சீதாராமையர் எழுதிக்கொண்ட அர்ஜி.

When native Deputy Collectors are addressed the term "துரை" may be omitted.

End.

தங்கள்விதேயன்.

Beginning.

చిత్తూరుజిల్లా కలక్టరుగారయిన సీ - వుట్టింగాంధొరగారి సముఖమునకు కావేరిపాకం తాలూకా తహశీలుదారు సీతారామయ్య వ్రాసికొనిన అర్జీ.

When native Deputy Collectors are addressed the term "దొర" may be omitted.

End.

తమవిధేయుడు.

B.P., No. 2979, 7-6-61. [a] B.P., No. 550, 17-12-94.

Order 163, para. 4, clause (i).]

APPENDIX IV.

Transliteration Table.

Devanagari.	Telugu.	Canarese.	Malayalam.	English.	Tamil.	English.	Hindustani.	Persian.	English.
अ	అ	ಅ	അ	a	அ	a	ا	اَ	a
आ	ఆ	ಆ	ആ	á	ஆ	á	آ	آ	á
इ	ఇ	ಇ	ഇ	i	இ	i	...	...	i
ई	ఈ	ಈ	ഈ	í	ஈ	í	ـ	ِي	í
उ	ఉ	ಉ	ഉ	u	உ	u	اُو	و	u
ऊ	ఊ	ಊ	ഊ	ú	ஊ	ú	وْ	وُ	ú
...	ఎ	ಎ	എ	e	எ	e	ي	يٓ	é
ए	ఏ	ಏ	ഏ	é	ஏ	é	اي	اي	ai
ऐ	ఐ	ಐ	ഐ	ai	ஐ	ai	و	و	o
...	ఒ	ಒ	ഒ	o	ஒ	o	وٓ	اوْ	au
ओ	ఓ	ಓ	ഓ	ó	ஓ	ó	ب	ب	b
औ	ఔ	ಔ	ഔ	au	ஔ	au	پ	پ	p
क	క	ಕ	ക	k	க	k, kh, g, gh	ت	ت	t
ख	ఖ	ಖ	ഖ	kh	ங	n	ٹ	...	ṭ
ग	గ	ಗ	ഗ	g	ச	s, ch	ث	ث	s
घ	ఘ	ಘ	ഘ	gh	ஞ	n	ج	ج	j
ङ	ఙ	ಙ	ങ	n	ட	t, d	چ	چ	ch
च	చ	ಚ	ച	ch	ண	n	ح	ح	h
छ	ఛ	ಛ	ഛ	chh	த	t, th, d, dh	خ	خ	kh
ज	జ	ಜ	ജ	j	ந	n	د	د	d
झ	ఝ	ಝ	ഝ	j	ப	p, ph, b, bh	ڈ	...	d

Transliteration Table—continued.

Devanagari.	Telugu.	Canarese.	Malayalam.	English.	Tamil.	English.	Hindustani.	Persian.	English.
ञ	ఞ	ಞ	ഞ	n	ம	m	ذ	ذ	z
ट	ట	ಟ	ട	t	ய	y	ر	ر	r
ठ	ఠ	ಠ	ഠ	th	ர	r	ڑ	...	rh
ड	డ	ಡ	ഡ	d	ல	l	ز	ز	z
ढ	ఢ	ಢ	ഢ	dh	வ	v	ژ	ژ	zh (je)
ण	ణ	ಣ	ണ	n	ழ	zh	س	س	s
त	త	ತ	ത	t	ள	l	ش	ش	sh
थ	థ	ಥ	ഥ	th	ற	r	ص	ص	s
द	ద	ದ	ദ	d	ன	n	ض	ض	z
ध	ధ	ಧ	ധ	dh	ஸ	s	ط	ط	t
न	న ం ం	ನ ಂ	ന	n	ஜ	j	ظ	ظ	z
प	ప	ಪ	പ	p	ஷ	sh	ع	ع	a, á, i, u
फ	ఫ	ಫ	ഫ	ph	க்ஷ	ksh	غ	غ	gh
ब	బ	ಬ	ബ	b			ف	ف	f
भ	భ	ಭ	ഭ	bh			ق	ق	q
म	మ ం	ಮ ಂ	മ	m			ک	ک	k
य	య	ಯ	യ	y			گ	گ	g
र	ర ఱ	ರ ಱ	ര	r			ل	ل	l
ल	ల ళ	ಲ ಳ	ല ള ഴ	l			م	م	m
व	వ	ವ	വ	v			ن	ن	n
श	శ	ಶ	ശ	s, sh			ه	ه	h
ष	ష	ಷ	ഷ	sh					
स	స	ಸ	സ	s					

Transliteration Table—continued.

Devanagari.	Telugu.	Canarese.	Malayalam.	English.	Tamil.	English.	Hindustani.	Persian.	English
ह	హ	ಹ	ഹ	h					
क्ष	క్ష	ಕ್ಷ	ക്ഷ	ksh					
...	ౘ	..	...	ts					
...	ౙ	...	...	z					

Note.—At the beginning of a word و may be represented by au, o, u, or u, and ی by ai, e, i, or y. Persian letters ا, و and ی are occasionally vowels or consonants; ا, when a consonant, is said to be a slight aspirate, و has the power of v or w, and ی that of y.

B.P., No. 189, 18-4-93.

Order 163, para. 4, clause (ii).]

APPENDIX V.

List of Muhammadan Names.

PART I—MALES.

A = (i) ا

Abú Aḥmad.
Abú Aiyásh.
Abú Bakar.
Abú Dávúd.
Abú Farah.
Abú Ḥámid.
Abú Háshim.
Abú Ibráhím.
Abú Khalíl.
Abú Muḥammad.
Abú Na'ím.
Abú Sa'íd.
Abú Ṭaiyab.
Abú Ṭálib.
Abú Turáb.
Abú 'Usmán.
Abú Yaḥyá.
Abul Fazl.
Abul Ḥasan.
Abul Ḥusain.
Abul Qásim.
Afzal Bég.
Afzal Ḥusain.
Aḥmad 'Alí.
Aḥmad Bég.
Aḥmad Kabír.
Aḥmad Kalím.
Aḥmad Khán.
Aḥmad Muhi-ud-dín.
Aḥmad Sa'íd.
Aḥmad-ulláh.
Aḥsan-ud-dín.
Aḥsan-ulláh.
Ayúb 'Alí.
Ayúb Ḥusain.
Ayúb Khán.
Ayúb Ṣáḥib.
Akbar 'Alí.
Akbar Bádsháh.
Akbar Ḥusain.
Akbar Khán.
Akbar Ṣáḥib.
Alláh Bakhsh.
Allah Rakkhá.
Alṭáf Ḥusain.
Amánat 'Alí.
Amánat Khán.
Amánat-ulláh.
Amán-ulláh.
Amín-ud-dín.
Amín-ud-dín Ḥusain
Amín-ulláh.
Amír-ud-dín.
Amír-ulláh.
Amjad 'Alí.
Anṣar-ud-dín.
Anṣár-ulláh.
Anwar 'Alí.
Anwar Ḥusain.
Anwar Khán.
Anwar Ṣáḥib.
Anwar-ud-dín.
Aqá 'Abd-ul-karím.
Aqá 'Abd-ur-raḥím.
Aqá Báqar.
Asad-ulláh.
Aṣghar 'Alí.
Aṣghar Ḥusain.
Ashraf 'Alí.
Ashraf Ḥusain.
Aṭhar Ḥusain.
Aṭhar Ṣáḥib.
A'ẓam 'Alí.
A'ẓam Ḥusain.
Aẓhar Ḥusain.

Titles.

Afrásiáb Jang.
Afsar Jang.
Aẓfar-ud-daula.
Afsal-ud-daula.
Aḥsan-ud-daula.
Akbar Jang.
Akbar-ud-daula.
Amír-ud-daula.
Anwar-ud-daula.

Áṣaf Jang.
Áṣaf-ud-daula.
A'ẕam Jáh.

A = (ii) ع

'Abbás 'Alí.
'Abbás Ḥusain.
'Abbás Mirzá.
'Abd-ul-aḥad.
'Abd-ul-'alí.
'Abd-ul-'alím.
'Abd-ul-'allám.
'Abd-ul-'aziz.
'Abd-ul-'bárí.
'Abd-ul-ghaffár.
'Abd-ul-ghafúr.
'Abd-ul-ghaní.
'Abd-ul-hadí.
'Abd-ul-ḥafíẕ.
'Abd-ul-ḥai.
'Abd-ul-jabbár.
'Abd-ul-jalíl.
'Abd-ul-karím.
'Abd-ul-khalíl.
'Abd-ul-kháliq.
'Abd-ulláh Ḥusain.
'Abd-ulláh Khán.
'Abd-ulláh Sháh.
'Abd-ul-laṭíf.
'Abd-ul-m'abúd.
'Abd-ul-majíd.
'Abd-ul-malik.
'Abd-ul-qádir.
'Abd-ul-quddús.
'Abd-ul-wadúd.
'Abd-ul-wahháb.
'Abd-ul-wáḥid.
'Abd-ul-wasi'.
'Abd-ur-rab.
'Abd-ur-raḥím.
'Abd-ur-raḥmán.
'Abd-ur-raúf.
'Abd-ur-razzáq.
'Abd-ush-shukúr.
'Abd-us-salám.
'Abd-uṣ-ṣamad.
'Abd-us-sattár.
'Abd-us-subḥán.
'Abid 'Alí.
'Abid Ḥusain.
'Alá-ud-dín.
'Alí Aḥmad.
'Alí Akbar.
'Alí Bakhsh.
'Alí Dóst.
'Alí Ḥusain.
'Alí Khán.
'Alí Maẕhar.
'Alím-ullah.
'Alí Musay Raẓá.
'Alí Nawáz.
'Ali Sulṭán.
'Alí-ulláh.
'Ali-ullah Aḥmad.
'Alí yár Bég.
'Askar 'Alí.
'Aṭá-ulláh.
'Aẕím-ud-dín.
'Aẕím-ulláh.
'Azíz Aḥmad.
'Azíz Khán.
'Azíz-ulláh.
'Aẕmat Pírán.
'Aẕmat-ulláh.

Titles.

'Aẕím Jáh.
'Aẕím-ud-daula.
'Azíz-ul-mulk.
'Azíz-ud-daula.

B = ب

Bábá Khán.
Bábá Miyán.
Bábar 'Alí.
Bábar Bakht.
Bábú Khán.
Bábú Miyán.
Baddúḥ Khán.
Badduḥ Ṣáḥib.
Badí'-ud-dín.
Badí'-ulláh.
Badí'-uz-zamán.
Badr-ud-dín.
Bahádur 'Alí.
Bahádur Ḥusain.
Bahádur Khán.
Bahá-ud-dín.
Bahrám Khán.
Bakhsh-i-'Alí.
Bakhshú Miyán.
Bakht yár Ḥusain.
Bakht yár Khán.
Banay Khán.
Banay Ṣáhib.
Bandagí Ṣáḥib.

Band-i-'Alí.
Banú Miyán.
Báqar 'Alí.
Báqar Bég.
Báqar Ḥusain.
Baṛay Miyán.
Baṛay Ṣáḥib.
Bárí Khán.
Bárí Miyán.
Bárí Ṣáḥib.
Barkat 'Alí.
Barkat-ulláh.
Bashárat 'Alí.
Bashárat Ḥusain.
Bashír Aḥmad.
Bashír Ḥusain.
Bashír-ud-dín Muḥammad.
Básiṭ Ḥusain.
Básiṭ Khán.
Bastí Miyán.
Báwá Ṣáḥib.
Bhikári Ṣáḥib.
Bhíkú Miyán.
Bhílam Ṣáḥib.
Bhúray Khán.
Bihzád Khán.
Bismilláh Sháh.
Buḍan 'Alí.
Buḍan Bég.
Buḍan Khán.
Buḍan Ṣáḥib.
Bukhárí Ṣáḥib.
Burhán Khán.
Burhán Nawáz Khán.
Burhán-ud-dín.
Burhán-ulláh Sháh.

Titles.

Badí'-ud-daula.
Badí'-ul-mulk.
Badr-ud-daula.
Badr-ul-islám.
Badr-ul-mulk.
Bahrám Jang.
Bahrám-ud-daula.
Bahrám-ul-mulk.
Bakhtyár-ud-daula.
Bakhtyár-ul-mulk.
Basálat Khán.
Bashír Jang.
Bashír Nawáz Jang.
Bashír-ud-daula.
Bashír-ul-mulk.
Burhán-ud-daula.
Burhán-ul-mulk.

Ch = چ

Chandá Miyán.
Chandá Ṣáḥib.
Chánd Bég.
Chánd Khán.
Chhabíl Ṣáḥib.
Chhábú.
Chhábú Miyán.
Chirágh-i-'Alí.
Chungíz Khán.
Chunnú Miyán.

D = د

Dádá Sháh.
Dastgír Khán.
Dáúd Khán.
Dáúd Sháh.
Dáwar 'Alí.
Dídár 'Alí.
Diláwar 'Alí.
Diláwar Ḥusain.
Diláwar Khán.
Dildár 'Alí.
Dildóst 'Alí.
Dildóst Khán.
Dín Aḥmad.
Dín Muḥammad.
Diyánat 'Alí.
Dóst-i-'Alí.
Dur-i-'Alí.
Dur-i-Ḥusain.

Titles.

Dabír-ud-daula.
Dabír-ul-mulk.
Dáwar Jang.
Dilair Jang.
Dilair-ud-daula.
Dilair-ul-mulk.
Diláwar Jang.

E = ا

E'ánat 'Alí.
E'ánat Khán.
E'ánat-ulláh.

Eḥsán 'Alí.
Eḥsán-ulláh.
E'jáz Ḥusain.
Ekrám Ḥusain.
Ekrám Ṣaḥib.

Titles.

Ekrám Jang.
Ekrám-ud-daula.
E'tibár Jang.
E'tibár-ud-daula.
E'timád Jang.
E'tiẓád-ud-daula.
E'tiẓád-ul-mulk.

F = ف

Faiyáẓ 'Alí.
Faiyáẓ Ḥusain.
Faiẓ 'Alí.
Faiẓ Muḥammad.
Faiẓú Khán.
Fakhr-ud-dín.
Fakhr-ulláh Bég.
Faqír Aḥmad.
Faqír 'Alí.
Faqír Ḥusain.
Faqír Muḥammad.
Faqír-ulláh.
Faríd Khán.
Faríd Ṣáḥib.
Faríd-ud-dín.
Farrukh 'Alí.
Farrukh Ḥusain.
Faṣíḥ-ud-dín.
Fataḥ Aḥmad.
Fataḥ 'Alí.
Fataḥ Khán.
Fataḥ Sháh.
Fataḥ-ulláh.
Fáẓil 'Alí.
Fáẓil Bég.
Faẓl 'Alí.
Faẓl Husain.
Faẓl Khán.
Faẓl-ud-dín.
Faẓl-ulláh Sháh.
Fidá 'Alí.
Fidá Ḥusain.
Firásat 'Alí.
Firásat Ḥusain.
Firóz 'Alí.
Firóz Ḥusain.
Firóz Khán.
Firóz-ud-dín.
Fiṭrat 'Alí.
Fiṭrat Ḥusain.

Titles.

Fakhr-ud-daula.
Fakhr-ul-mulk.
Firásat Jang.
Firóz Jang.
Fiṭrat Jang.

G = گ

Guzárish 'Alí.
Gowhar 'Alí.
Gowhar Ḥusain.
Gowhar Khán.
Guláb Khán.
Guláb Sháh.
Gul 'Alí.
Gul Muḥammad.

Titles.

Guzárish Khán.

Gh = غ

Ghaffár 'Alí.
Ghaffár Ḥusain.
Ghaffár Khán.
Ghafúr Bég.
Ghafúr Ṣáḥib.
Ghálib Bég.
Ghálib Sharíf.
Ghauṣ 'Alí.
Ghauṣ Bádsháh.
Ghauṣ Bég.
Ghauṣ Khán.
Ghauṣ Muḥí-ud-dín.
Ghauṣ-ul-islám.
Ghaẓanfar 'Alí.
Ghaẓanfar Husain.
Ghazí-ud-dín.
Ghiáṣ-ud-dín.
Ghulám-i-'Abbás.
Ghulám-i-Aḥmad.
Ghulám-i-'Alí.
Ghulám-i-Aṣfiyá.
Ghulám-i-Dastgír.

Ghulám-i-Ghauṣ.
Ghulám-i-Ḥaidar.
Ghulám-i-Ḥusain.
Ghulám-i-Ismá'íl Bég.
Ghulám-i-Jíláni.
Ghulám-i-Mahdí.
Ghulám-i-Maḥmúd.
Ghulám-i-Muḥammad.
Ghulám-i-Muḥammad Abú Turáb.
Ghulám-i-Muḥammad Munawar.
Ghulám-i-Muḥammad Munír.
Ghulám-i-Muhí-ud-dín.
Ghulám-i-Nabí.
Ghulám-i-Nabí 'Alí.
Ghulám-i-Nabí-ulláh Aḥmad.
Ghulám-i-Qádar.
Ghulám-i-Rasúl.
Ghulám-i-valí 'Abbás.

Titles.

Ghálib Jang.
Ghayúr Jang.
Ghaẓanfar-ud-daula.

H = (i) ح

Habbú Miyán.
Ḥabíb-ulláh.
Ḥáfiẓ-ud-dín.
Ḥaidar 'Alí.
Ḥaidar Ḥusain.
Ḥaidar Khán.
Ḥalím Khán.
Ḥámid Ḥusain.
Ḥamíd Khán.
Ḥámid Sa'íd.
Ḥámid Miyán.
Ḥamíd-ud-dín.
Ḥamzá Ḥusain.
Ḥaníf Ṣaḥib.
Ḥasan Aḥmad.
Ḥasan 'Alí.
Ḥasan Khán.
Ḥashmat 'Alí.
Ḥayát 'Alí.
Ḥayát Bádsháh.
Ḥayát Khán.
Ḥayát Qalandar.
Ḥaẓrat Pádsháh.

Ḥifáẓat Ḥusain.
Ḥimáyat 'Alí.
Ḥimáyat Ḥusain.
Ḥusain 'Alí.
Ḥusain Bakhsh.
Ḥusain Khán.
Ḥusain Muḥammad Khán.
Ḥusain Nawáz Khán.

Titles.

Ḥamíat Jang.
Ḥashmat Jang.
Ḥusain-ud-daula.
Ḥusain-ul-mulk.

H = (ii) ه

Hádí 'Alí.
Haibat-ulláh Sháh.
Háshim Bég.
Háshim Khán.
Hidáyat 'Alí.
Hidáyat Bég.
Hidáyat Ḥusain.
Hidáyat-ulláh.
Hidáyat-ulláh Sháh.
Himmat 'Alí.
Humáyún 'Alí.
Humáyún Bég.
Humáyún Ḥusain.

Titles.

Himmat Jang.
Hizabr Jang.
Humáyún Jáh.
Hurmuz Jang.

I = (i) ا

I'ánat Khán.
Ibráhím Bég.
Ibráhím Khán.
Iftikhár Bég.
Iftikhár Ḥusain.
Imám 'Alí.
Imám Bakhsh.
Imám Ṣáḥib.
Imám-ud-dín.
Imám-ud-dín Sharíf.
Imdád 'Alí.

Imdád Ḥusain.
Iqbál 'Alí.
Iqbál Ḥusain.
Ishtiyaq Ḥusain.

Titles.

Iftikhár Jang.
Iftikhár-ud-daula.
Iftikhár-ul-mulk.
Iḥtishám-ud-daula.
Iḥtishám-ul-mulk.
Imtiáz-ud-daula.
Intizám Jang.
Intizám-ud-daula.
Intizám-ul-mulk.
Iqbál-ud-daula.

'I = (ii) ع

'Ibád-ulláh.
'Imád-ud-dín.
'Ináyat 'Alí.
'Ináyat Ḥusain.
'Ináyat-Khán.
'Ináyat-ulláh.
'Ináyat-ur-raḥmán.
'Isá Miyán.

Titles.

'Ibrat Jang.
'Imád Jang.
'Imád-ud-daula.

J = ج

Jabbár 'Alí Sháh.
Jabbár Khán.
J'afar Bég.
J'afar Ḥusain.
J'afar Jí.
J'afar Khán.
J'afar Muḥí-ud-dín.
J'afar Ṣáḥib.
Jalál Khán.
Jalál-ud-dín.
Jamál Khán.
Jamál-ud-dín.
Jamál-ud-dín Aḥmad.
Ján-i-Jahán Khán.
Jánú Miyán.
Jawád Ḥusain.
Jawád Khán.
Jawáhir 'Alí.
Jawáhir Ḥusain.
Jhabbú Khán.
Jíláni Miyán.
Jílán Ṣáḥib.

Titles.

Ján-báz Jang.

K = ک

Kabír 'Alí.
Kalb-i-'Alí.
Kálay Khán.
Kalím-ulláh.
Kamál Aḥmad.
Kamál-ud-dín.
Karámat 'Alí.
Karámat Ḥusain
Karím Bakhsh.
Karím Bég.
Karím Khán.
Karím-ud-dín.
Karím-ulláh.
Kazim 'Alí.
Khizr Muḥammad.
Kifáyat 'Alí.
Kifáyat Ḥusain.
Kifáyat Khán.

Kh = خ

Khádim 'Alí.
Khádim Ḥusain.
Khairát 'Alí.
Khairát Ḥusain.
Khairátí Ṣáḥib.
Khairátí Miyán.
Khair-ud-dín-Khán.
Khair-ulláh Khán.
Khájá Aḥmad-ulláh.
Khájá 'Alím-ulláh.
Khájá Ghulám-us-saqalayn.
Khájá Ḥasan.
Khájá Ḥusain.
Khájá Kalím-ulláh.
Khájá Kamál-ud-dín.
Khájá Muḥí-ud-dín.
Khááj Ni'ámat-ulláh.

Kháj́á Sharf-ud-dín.
Khájá Sharíf.
Khájá Subhán 'Alí.
Khalíl-ulláh-Sáhib.
Khalíl-ulláh Sháh.
Khudá Bakhsh.
Khudá dád Khán.
Khurshíd Ahmad.
Khurshíd 'Alí Sáhib.
Khurshíd 'Alí Sháh.
Khurshíd Husain.
Khán-i-'Álam Khán.
Khán-i-Jahán Khán.

L = ل

Lál Ahmad.
Lálá Miyán.
Lál Bég.
Lál Husain.
Lál Khán.
Lál Muhammad.
Lárle Khán.
Latáfat Husain.
Latíf 'Alí.
Latíf Husain.
Latíf-ud-dín.
Lutf-i-'Alí.
Lutf-ud-dín.
Lutf-ulláh.

M = م

Madíná Sáhib.
Mahbúb 'Alí.
Mahbúb Husain.
Mahbúb-i-'Álam.
Mahbúb Khán.
Mahbúb Sháh.
Mahdí 'Alí.
Mahdí Husain.
Mahmúd 'Alí.
Mahmúd Husain.
Májid 'Alí.
Májid Husain.
Majíd Khán.
Majíd-ud-dín.
Makhdúm 'Alí.
Makhdúm Husain.
Malik Ahmad Khán.
Malik Husain.
Malik Ghulám Dastgír.
Malik Ghulám Rasúl.
Manjli Miyán.
Mansúr 'Alí.
Manzúr-ul-Hasan.
Maqbúl Husain.
Mardán 'Alí.
Mastán 'Alí.
Mastán Sáhib.
M'asóm Husain.
M'asúm Sahib.
Maulá Bakhsh.
Maulá Husain.
Mehir 'Alí.
Mír 'Abbás 'Alí.
Mír Abul-Hasan.
Mír Ahsan-ulláh.
Mír Akbar 'Alí.
Mír 'Álam.
Mír 'Alí.
Mír 'Alí Husain.
Mír Asad-ulláh.
Mír Asghar 'Alí.
Mír Bábar 'Alí.
Mír Dávar 'Alí.
Mír Fath-ulláh.
Mír Ghiás-ud-dín.
Mír Ghulám-i-'Abbás.
Mír Hafíz-ulláh.
Mír Husain 'Alí.
Mír Ináyat-ulláh.
Mír J'afar Husain.
Mír Ján-ulláh 'Alí.
Mír Khairát 'Alí.
Mír Khurshíd 'Alí.
Mír Maqbúl Husain.
Mír Mubárak-ulláh.
Mír Muhammad 'Alí.
Mír Muhib 'Alí.
Mír Niáz 'Alí.
Mír Niáz Husain.
Mír Qádar Husain.
Mír Qurbán 'Alí.
Mír Raushan 'Alí.
Mír Razá 'Alí.
Mír Riyáz Ahmad.
Mír Safdar 'Alí.
Mír Safdar Husain.
Mír Turáb 'Alí.
Mír Váris 'Alí.
Mír Vas'at 'Alí.
Mír Yádgár 'Alí.
Mirzá 'Abbás 'Alí Shírází.
Mirzá 'Abdul Karím.
Mirzá 'Abd-ur-rahím.

Mirzá Aḥmad Bakhsh.
Mirzá 'Alí 'Abbás.
Mirzá Firóz Ḥusain.
Mirzá Ḥasan.
Mirzá Ḥusain.
Mirzá Karím.
Mirzá Mahdí.
Mírzá Raḥím Bakhsh.
Mırzá Sulṭán Bakhsh.
Mirzá Valí Bakhsh.
Misbáh-ulláh Khán.
Muḥammad A'azam.
Muḥammad A'azam 'Alí.
Muḥammad Akbar.
Muḥammad 'Alí.
Muḥammad Ansar-ud-dín.
Muḥammad Anwar.
Muḥammad Ashraf.
Muḥammad Auliyá.
Muḥammad Báqar.
Muḥammad 'Ésá.
Muḥammad Ghauṣ.
Muḥammad Ḥámid Ḥusain.
Muḥammad Ḥasan.
Muḥammad Ḥikmat-ulláh.
Muḥammad Ḥusain.
Muḥammad Ibráhím.
Muḥammad Ikrám.
Muḥammad Isḥáq.
Muḥammad Karim-ud-din Aḥmad.
Muḥammad Khán.
Muḥammad Ma'ṣúm.
Muḥammad Músá.
Muḥammad Najam-ud-dín Ḥusain.
Muḥammad Náṣir-ud-dín.
Muḥammad Naqí.
Muḥammad Niẓám-ud-dín Aḥmad.
Muḥammad Núr-ulláh.
Muḥammad Qádir-ud-dín Aḥmad.
Muḥammad Ṣáḥib.
Muḥammad S'aíd.
Muḥammad Sálár.
Muḥammad Salím.
Muḥammad Shafí.
Muḥammad Shah Sawár Khán.
Muḥammad Siddíq Aḥmad.
Muḥammad Siráj-ud-dín.
Muḥammad Sulaimán.
Muḥammad Típú.
Muḥammad Yaḥyá.
Muḥib 'Alí.
Muḥib Ḥusain.
Muḥí-ud-dín Aḥmad.
Muḥí-ud-dín Bádsháh.
Muḥí-ud-dín Ḥusain.
Muḥí-ud-dín Khán.
Muḥí-ud-dín Sharíf.
Mu'in-ud-dín.
Mu'ín-ud-dín Ḥusain.
Mujáhid-ud-dín.
Mujtabá Ḥusain.
Mukarram 'Alí.
Mukarram Ḥusain.
Mukhtár Aḥmad.
Mullá Abdur Rasúl.
Mumtáz Ḥusain.
Munawar 'Alí.
Munawar Ḥusain.
Munawar Khán.
Muqarrab Ḥusain.
Murád 'Alí.
Murtaẓá Bég.
Murtaẓá Ḥusain.
Murtaẓá Khán.
Musharraf Sháh.
Mushtáq 'Alí.
Mushtáq Ḥusain.
Muṣṭafá 'Alí.
Muṣṭafá Ḥusain.
Muṭahhar 'Alí.
Muẓaffar 'Alí.
Muẓaffar Bég.
Muẓaffar Ḥusain.
Muẓaffar Khán.

Titles.

Majd-ud-daula.
Manṣúr Jang.
Manṣúr-ud-daula.
Masíḥ-ud-daula.
Masíḥ Yár Jang.
Mu'azzaz-ud-daula.
Mudabbir Jang.
Mudabbir-ud-daula.
Muḥí-ud-daula.
Muhtamim Jang.
Mu'ín-ud-daula.
Mu'ín-ul-mulk.
Mu'iz-ud-daula.
Mukarram-Jang.
Mukarram-ud-daula.
Mumtaz-ul-umará.
Muntaẓim Jang.

Muqaddam Jang.
Muqarrab Jang.
Muqtadir Jang.
Mustaqím Jang.
Mustaufí-ud-daula
Mu'tabar Jang.
Muzaffar Jang.
Muzaffar-ud-daula.

N = ن

Nabí 'Alí.
Nabí Husain.
Nabí Khán.
Nabí-ulláh Ahmad.
Nadím-ulláh.
Nádir 'Alí.
Nádir Sháh.
Na'ím-ud-dín.
Na'ím-ulláh.
Najábat 'Alí.
Najábat Husain.
Najíb Khán.
Najíb-ulláh.
Náná Sáhib.
Nandú Miyán.
Naqí 'Alí.
Naqí Husain.
Násir 'Alí.
Nasír-ud-dín.
Nathar Bég.
Nathar Sáhib.
Nawáz Khán.
Nawázish 'Alí.
Nazákat 'Alí.
Nazákat Husain.
Nazar Husain.
Názir 'Alí.
Ni'amat 'Alí.
Ni'amat-ulláh.
Ni'am-ulláh.
Niyáz 'Alí.
Niyáz Hussain.
Nisár 'Alí.
Nisár Husain.
Nizám 'Alí.
Nizám Sháh.
Nizám-ud-dín Ahmad.
Núr Ahmad.
Núr 'Alí.
Núr Bég.
Núr Khán.
Núr Muhammad.
Núr Sháh.
Núr-ud-dín.
Núr-ulláh.
Núr-ulláh Sháh.
Nusrat 'Alí.
Nusrat Husain.

Titles.

Nadím Jang.
Nadím-ud-daula.
Nasír Jang.
Nasír-ud-daula.
Nasír-ul-mulk.
Názim Jang.
Názim-ud-daula.
Ni'mat Khán.
Nizám-ul-mulk.

O = ا

Ouliá Sáhib.

P = پ

Páchá Miyán.
Pádsháh Sáhib.
Pahilwán Khán.
Pahilwán Sáhib.
Pahlú Miyán.
Pápú Khán.
Pápú Miyán.
Pathrú Miyán.
Pírán Sáhib.
Pír Bakhsh.
Pír Muhammad.
Pír Pádsháh.
Pír Sáhib.

Q = ق

Qádir 'Alí.
Qádir 'Azim.
Qádir Bádshah.
Qádir Bakhsh.
Qádir Bég.
Qádir Husain.
Qádir Miyán.
Qádir Muhí-ud-dín.
Qádir Nawáz Khán.
Qádir Valí.
Qaiyúm 'Alí.
Qamar 'Alí.

Qambar 'Alí.
Qamr-ud-dín.
Qásim 'Alí.
Qásim Ḥasan.
Qismat Khán.
Qiyám 'Alí.
Qiyám-ud-dín.
Qudrat 'Alí.
Qudrat 'Azíz.
Qudrat Nabí.
Qudrat Rasúl.
Qudrat-ulláh.
Qurbán 'Alí.
Qurbán Ḥusain.
Quṭb-ud-dín.

Titles.

Qamr-ud-daula.
Qásim Jang.
Qaswar Jang.
Qaví Jang.
Qiyám-ud-daula.
Quṭb-ud-daula.

R = ر

Rafí'-ud-dín.
Ráḥat 'Alí.
Ráḥat Bég.
Raḥat Ḥusain.
Raḥím Aḥmad.
Raḥím Bég.
Raḥím Khán.
Raḥím-ud-dín.
Raḥím-ulláh.
Raḥmán 'Alí.
Raḥmán Khán.
Raḥmat Khán.
Raḥmat-ulláh.
Raís-ul-islám.
Rajjab 'Alí.
Ramẓán 'Alí.
Rashíd-ud-dín.
Rásikh 'Alí.
Raúf Aḥmad.
Raushan 'Alí.
Raẓá 'Alí.
Raẓá Bég.
Raẓá Ḥusain.
Raẓá Khán.
Raẓá Yár Khán.
Riásat Ḥusain.
Riáẓat Ḥusain.
Riáẓ-ud-dín.
Rif'at-ulláh.
Rúḥ-ulláh.
Rukn-ud-dín.
Rustam 'Alí.
Rustam Bég.

Titles.

Rafí'-ud-daula.
Raís-ul-umará.
Rashíd-ud-daula.
Rif'at Jang.
Rif'at-ul-mulk.
Rukn-ud-daula.
Rustamdil Khán.
Rustam Jang.
Rustam-ud-daula.

Ṣ = (i) ث

Ṣábit 'Alí.
Ṣaná 'Alí.
Ṣaná-ulláh.

Titles.

Ṣábit Jang.
Ṣuraiyá Jáh.

S = (ii) س

Sa'ádat 'Ali.
Sa'ádat Khán.
Sa'ádat-ulláh.
Sa'ádat 'Alí.
Sa'ád-ulláh.
Safar 'Alí Sháh.
Sa'íd-ud-dín.
Saif-ud-dín.
Saif-uz-zamán Khán.
Saiyid 'Abd-ulláh.
Saiyid Aḥmad.
Saiyid 'Alí.
Saiyid 'Alí Aḥmad.
Saiyid 'Alí Maḥmúd.
Saiyid 'Alí Muḥammad.
Saiyid Amín.
Saiyid Burhán.
Saiyid Dastgír.
Saiyid Díván.
Saiyid Fakhr-ud-dín.
Saiyid Faríd.
Saiyid Faẓl-ulláh.

Saiyid Ghaffár.
Saiyid Ghaus.
Saiyid Ghaus Muḥi-ud-dín.
Saiyid Haidar.
Saiyid Ḥamíd.
Saiyid Ḥasan.
Saiyid Ḥasan Razá.
Saiyid Ḥusain.
Saiyid Ḥusain Aḥmad.
Saiyid Ibráhím.
Saiyid Imám.
Saiyid Imám 'Alí.
Saiyid Imám-ud-dín.
Saiyid Isma'íl.
Saiyid Jalál.
Saiyid Jalál-ud-dín.
Saiyid Kh́ájá.
Saiyid Maḥmúd.
Saiyid Mírán.
Saiyid Mírán Muḥí-ud-dín.
Saiyid Muḥammad.
Saiyid Murtazá.
Saiyid Murtazá Ḥusain.
Saiyid Muṣṭafá.
Saiyid Muṣṭafá Ḥusain.
Saiyid Núr.
Saiyid Núr-ud-dín.
Saiyid Núr-ud-dín 'Alí.
Saiyid Núr-ud-din Ḥusain.
Saiyid Núr-ulláh.
Saiyid Núr-ulláh Sháh.
Saiyid Ouliyá.
Saiyid Pír.
Saiyid Qádir.
Saiyid Qádir Bádsháh.
Saiyid Qádir Bakhsh.
Saiyid Qádir Muḥí-ud-dín.
Saiyid Qásim.
Saiyid Rasúl.
Saiyid Razá.
Saiyid Shukr-ullah.
Saiyid Sulṭán Muḥi-ud-dín.
Saiyid Táhir.
Saiyid Tavakkal.
Saiyid Ṭuhúr.
Saiyid 'Umar.
Saiyid 'Usmán.
Saiyid Valí-ulláh.
Saiyid Valí-ulláh Aḥmad.
Saiyid Yad-ulláh.
Saiyid Yaḥyá.
Saiyid Ya'qúb 'Alí.
Saiyid Ya'qúb Ḥusain.
Saiyid Yásín.
Saiyid Yúsuf 'Alí.
Saiyid Yúsuf Ḥusain.
Saiyid Zafar-ulláh.
Saiyid Záhid.
Saiyid Zuhúr.
Saiyid Zuhúr-ul-haq.
Saiyid Zuhúr-ulláh.
Sajjád 'Alí.
Sajjád Ḥusain.
Sakháwat Ḥusain.
Sálár 'Alí.
Sálár Bakhsh.
Sálár Bég.
Sálár Ḥusain.
Sardár 'Alí.
Sardár Ḥusain.
Sardár Khán.
Sarfaráz 'Alí.
Sarfaráz Ḥusain.
Sarfaráz Khán.
Sarwar 'Alí.
Sarwar Ḥusain.
Sattár Khán.
Sháh Muḥammad Rabnaváz Khán.
Shaikh Waḥid-ud-dín.
Siddí Bilál.
Siddí Pahilwán.
Siddí Tavakkal.
Sikandar 'Alí.
Sikandar Bakhsh.
Sikandar Ḥusain.
Sikandar Khán.
Siráj Khán.
Siráj-ud-dín.
Siyádat 'Alí.
Subḥán 'Alí.
Sulṭán Aḥmad.
Sulṭán 'Alí.
Sulṭán Ḥusain.
Sulṭán Khán.
Sulṭán Maḥmúd.
Sulṭán Muḥí-ud-dín.

Titles.

Saif-ud-daula.
Saif-ul-mulk.
Sálár Jang.
Sarfaráz-ud-daula.
Sikandar Jang.
Siráj-ud-daula.

S = (iii) ص

Ṣadáqat Ḥusain.
Ṣádiq 'Alí.
Ṣádiq Ḥusain.
Ṣádiq Muḥammad.
Ṣádiq Ṣáḥib.
Ṣadr-ud-dín.
Ṣadr-ul-islám.
Ṣafdar 'Alí.
Ṣafdar Ḥusain.
Ṣafí Nawáz Khán.
Ṣafí-ud-dín.
Ṣafí ulláh.
Ṣáḥib 'Alí..
Ṣáḥib Bádsháh.
Ṣáḥib Ḥusain.
Ṣáḥib Mírán.
Ṣáḥib Miyán.
Ṣáḥib Pírán.
Ṣamdání Ṣáḥib.
Ṣamṣám 'Alí.
Ṣamṣám Ḥusain.
Ṣiddíq Alí.
Ṣiddíq Ḥusain.
Ṣúfí Ṣáḥib.

Titles.

Ṣadárat Khán.
Ṣalábat Jang.
Ṣalábat Khán.
Ṣamṣám-ud-daula.
Ṣowlat Jang.

Sh = ش

Shabbar Ḥusain.
Shabbír Ḥusain.
Shafaqqat 'Alí.
Shafaqqat Ḥusain.
Shafí 'Alí.
Shafí Ḥusain.
Shaháb-ud-dín.
Sháh Aḥmad.
Sháh 'Alí.
Sháh Ḥusain.
Shéh Kabír-ulláh.
Sháh Kamál.
Sháh Muḥí-ud-dín.
Shahsawár Bég.
Shaikh Ádam.
Shaikh Aḥmad.
Shaikh 'Alí.
Shaikh Bában.
Shaikh Bandagí.
Shaikh Ḥasan.
Shaikh Ḥusain.
Shaikh Jí.
Shaikh Madár.
Shaikh Ṣáḥib.
Shaikh Ṣharf-ud-dín.
Shamshád 'Alí.
Shamshír Alí.
Shamshír Khán.
Shams-ud-dín.
Sharáfat 'Alí.
Sharáfat Ḥusain.
Sharf-ud-dín.
Sharíf Aḥmad.
Shér 'Alí.
Shér 'Alí Bég.
Showkat 'Alí.
Shujá'at 'Alí.
Shujá'at Bakht.
Shujá'at Ḥusain.
Shujá'-ud-dín.
Sulaimán Sháh.

Titles.

Sháh Álam Khán.
Sháh báz Khán.
Sháh Nawáz Khán.
Shahsawár Jang.
Shahsawár Khán.
Shamshír Jang.
Shams-ud-daula.
Shams-ul-umará.
Sharf-ud-daula.
Sharf-ul-mulk.
Sharf-ul-umará.
Shérín Sukhan Khán.
Shikóh-ul-mulk.
Shujá'at Jang.

T = (i) ت

Tabawwur Aḥmad Khán
Tahniat 'Alí.
Táíd-ud-dín.
Tajammul Ḥusain.
Táj Khán.
Táj-ud-dín.
Taqí 'Alí.
Taqí Ḥusain.
Taqí Nawáz.

Taqí Sháh.
Taqí-ud-dín.
Taqí Yár Khán.
Tasadduq Ḥusain.
Turáb 'Alí.
Turáb Khán.
Turáb-ud-dín.

Titles.

Tahawwur Jang.
Towliat Khán.

Ṭ = (ii) ٹ

Ṭipú Ḥusain.
Ṭipú Khán.
Ṭipú Ouliyá.
Ṭipú Ṣáḥib.
Ṭipú Sulṯán.

Ṯ = (iii) ط

Ṯáhir 'Alí.
Ṯáhir Bég.
Ṯáhir Ḥusain.
Ṯaiyib 'Alí.
Ṯálib 'Alí.
Ṯálib Bég.
Ṯálib Muḥí-ud-dín.
Ṯálib-ud-dín.

Titles.

Ṯáhá Nawáz Khán.
Ṯalámand Khán.
Ṯálib-ud-daula.
Ṯirázish Khán.

'U = ع

'Umar Khán.
'Urfí 'Alí.
'Uṣmán Khán.

Titles.

'Umdat-ud-daula.
'Umdat-ul-mulk.
'Umdat-ul-umará.
'Uṯárid Jang.

V = و

Vajíh-ud-dín.
Vajíh-ulláh.
Valí Hasan.
Valí Ḥusain.
Valí-ulláh Aḥmad.
Váriṣ 'Alí.
Váriṣ Ḥusain.
Vas'at 'Alí.
Vazír 'Alí.
Vajáhat Husain.
Viqár 'Alí.

Titles.

Viqár-ul-umará.

W = و

Wahháb 'Alí Sháh.
Wahháb Husain.
Wáḥid 'Alí.
Wáḥid Bég.
Wáḥid Ḥusain.
Wálá Ḥusain.
Wáqif 'Alí.
Wáqif Bég.
Wáqif Ḥusain.
Wáṣif 'Alí.
Wizárat Khán.

Titles.

Wizárat Jang.

Y = ی

Yádgár 'Alí.
Yádgár Bég.
Yádgár Ḥusain.
Y'aqúb 'Alí.
Y'aqúb Bég.
Y'aqúb Ḥusain.
Yásín 'Alí.
Yásín Bég.
Yásín Ḥusain.
Yáwar 'Alí.
Yúnus 'Alí.
Yúsuf 'Alí.
Yúsuf Bég.

Yúsuf Ḥusain.
Yúsuf K̲h̲án.

Titles.

Yekkatáz Khán Bahádur.

Z̲ = (i) ذ

Z̲ákir 'Alí.
Z̲ákir Ḥusain.
Z̲ákir Ṣáḥib.
Z̲akriyá Ṣáḥib.
Z̲ulfiqár 'Alí.
Z̲ulfiqár Ḥusain.
Z̲ulfiqár Sháh.

Titles.

Z̲ulfiqár Jang.

Z = (ii) ز

Zabr-dust 'Alí.
Záhid 'Alí
Záhid Ḥusain.
Záhid K̲h̲án.
Zain-ud-dín.
Zain-ul-'ábidín.
Zindah Ṣáḥib.
Zóráwar 'Alí.
Zóráwar Ḥusain.
Zulfú Miyán.
Zurg̲h̲ám Ḥusain.

Titles.

Zóráwar Jang.

Ẓ = (iii) ض

Ẓamánat Ḥusain.
Ẓámin 'Alí.
Ẓiyá-ul-ḥaq.
Ẓiyá-ulláh.

Titles.

Ẓiyá-ud-daula.
Ẓiyá-ul-mulk.

Z̤ = (iv) ظ

Z̤afar 'Alí.
Z̤afar-ud-dín.
Z̤ahír Aḥmad.
Z̤áhir 'Alí.
Z̤ahír-ud-dín.
Z̤ahúr Aḥmad.
Z̤ahúr 'Alí.
Z̤ahúr-ud-dín.
Z̤uhúr-ul-ḥaq.
Z̤uhúr-ulláh.

Titles.

Z̤afar Jang.
Z̤afar-ud-daula.
Z̤afar-ul-mulk.
Z̤ahír-ud-daula.

PART II—FEMALES.

A = (i) ا

Afsar-un-nisá Bégam.
Áftáb Bégam.
Afzal-un-nisá Bégam.
Aḥmadí Bégam.
Aḥmadí Khánam.
Aḥmad-un-nisá.
Aḥmad-un-nisá Bégam.
Akbar-un-nisá Bégam.
Alláh Bakhshí Bégam.
Alláh-diá Bégam.
Alláh-rakhí Bí.
Amán-un-nisá Bégam.
Amat-ul-'alí.
Amat-ul-bárí.
Amat-ul-ghafúr.
Amat-ul-ghaní.
Amat-ul-ghaus.
Amat-ul-ḥamíd.
Amat-ul-karím.
Amat-ulláh Bégam.
Amat-ulláh Bí.
Amat-ul-laṭíf.
Amat-ul-qádir.
Amat-ul-valí.
Amat-ul-wahháb.
Amat-ur-rab.
Amat-ur-raḥmán.
Áminá Bégam.
Aminá Bí.
Aminá Khánam.
Amír Bégam.
Amír Bí.
Amír-un-nisa Bégam.
Amman Bí.
Anṣar Bí.
Anṣárí Bégam.
Anwar Bégam.
Anwar-un-nisá Bégam.
Ashraf-un-nisá.
Ashraf-un-nisá Bégam.
A'ẕam-un-nisá Bégam.
Aẕhar-un-nisá Bégam.

'A = (ii) ع

'Abbásí Bégam.
'Abbásí Bí.
'Abdat-ul-qádir.
'Abdat-us-salám.
'Ábidá Bégam.
'Ábida Bí.
'Ália Bégam.
'Alíat-un-nisá Bégam.
'Alímá Bégam.
'Alím-un-nisá Bégam.
'Anbár Bánó.
'Anbár Má.
'Aṯṯíat-ul-'Alí.
'Aẕím Bí.
'Aẕím-un-nisá Bégam.
'Azíz Bánó.
'Azíz Bégam.
'Azíz Bí.
'Azíz khánam.
'Aẕmat Bí.
'Aẕmat-un-nisá Bégam.

B = ب

Bábú Bí.
Baddúḥ Bí.
Badí'-un-nisá Bégam.
Badr-un-nisá Bégam.
Bakhshí Bégam.
Bakhshí Bí.
Bakhtáwar Bégam.
Bakhtáwar-un-nisá Bégam.
Balkhí Bí.
Baní Bégam.
Bánó Bégam.
Bánó Bí.
Baṛí Bí.
Barkat Bí.
Barkat-un-nisá Bégam.
Bashíriyá Bégam.
Bashír-un-nisa Bégam

Baṣír-un-nisa Bégam.
Bastí Bégam.
Bí Bégam.
Bismilláh Bégam.
Budhan Bí.
Burháni Bégam.
Burhán-un-nisá Bégam.

Ch = چ

Chammá Banó.
Chánd Bégam.
Chánd Bí.
Chatúr Bégam.
Chhábú Bí.
Chhóṭí Bégam.
Chhóṭi Bí.
Chinnú Bégam.
Chinnú Bí.

D = (i) د

Dabír-un-nisá Bégam.
Dádí Bí.
Dáúd Bí.
Daulat Bí.
Daulat-un-nisá Bégam.
Diláwar-un-nisá Bégam.
Dildár Bánó.
Diyánat Bánó.
Dulhan Bégam.

Ḍ = (ii) ڈ

Ḍulárí Bégam.
Ḍulárí Bí.

E = الف

Ekrám-un-nisá Bégam.
Eḥsán-un-nisá Bégam.
Eqbál-un-nisá Bégam.

F = ف

Fahmídá Khánam.
Faizú Bí.
Faiz-un-nisá Bégam.
Fakhrú Bí.
Fakhr-un-nisá Bégam.
Farḥat Bí.
Farḥat-un-nisá Bégam.
Faríd Bí.
Fatḥ-un-nisá Bégam.
Fáṯimá Bégam.
Fáṯimá Bí.
Fáṯimat-un-nisá Bégam.
Fáẓilá Khánam.
Faẓl-un-nisá Bégam.
Firásat-un-nisá Bégam.

G = گ

Ghurú Bí.
Gulábú Bí.
Gulbadan Má.
Gulchaman Má.
Gulistán Má.

Gh = غ

Ghafúr-un-nisá Bégam.
Ghálib Bí.
Ghálib-un-nisá Bégam.
Ghauṣ Bí.
Ghauṣiá Bégam.
Ghauṣí Bégam.
Ghauṣ-un-nisá Bégam.
Ghayúr-un-nisá Bégam.
Ghiáṣ-un-nisá Bégam.

Ḥ = (i) ح

Ḥabíb Bégam.
Ḥabíb Ṣáḥibá.
Ḥabíb-un-nisá Bégam.
Ḥáfiẓá Bégam.
Ḥáfiẓá Bí.
Ḥáfiẓ-un-nisá Bégam.
Ḥaidarí Bégam.
Ḥajjáni Bí.
Ḥajjù Ma.
Ḥalíma Bí.
Ḥalím Bí.
Ḥalím Khátún.
Ḥalím-un-nisá Bégam.
Ḥamíat-un-nisá Bégam.
Ḥamídá Bí.
Ḥamída Khánam.
Ḥamídat-un-nisá Bégam.
Ḥamíd-un-nisá Bégam.
Ḥanífá Bí.
Ḥanífá Khánam.
Ḥasná Bégam.
Ḥayát Bí.
Ḥayát-un-nisá Bégam.
Ḥurmat Bánó.

Ḥurmat Bí.
Ḥurmat Kh̲ánam.
Ḥurmat-un-nisá Bégam.
Ḥusain Bí.
Ḥusainí Bégam.

H = (ii) ه

Hájirá Bí.
Hidáyat Bánó.
Hidáyat Kh̲ánam.
Hidáyat-un-nisá Bégam.
Humáyún Bégam.

I = (i) الف

Imám Bí.
Imámiá Bégam.
Imám-un-nisá Bégam.

'I = (ii) ع

'Iffat-un-nisá Bégam.
'Ináyat Bégam.
'Ináyat Bí.
'Ináyat-un-nisá Bégam.
'Ishrat Afzá Bégam.
'Ishrat-un-nisá Bégam.
'Izzat Bánó.
'Izzat Bí.
'Izzat-un-nisá Bégam.

J = ج

Jahándár Bégam.
Jahániá Bégam.
Jalál-un-nisá Bégam.
Jamál Bí.
Jamál-un-nisá Bégam.
Jamí'at Bí.
Jamí'at-un-nisá Bégam.
Jamíl-un-nisá Bégam.
Jání Bégam.
Jawád-un-nisá Bégam.
Jawáhir-un-nisá Bégam.
Jílání Bégam.
Jílání Bí.

K = ک

Kamál-un-nisá Bégam.
Kaníz-i-Fáṭimá.
Karámat Fáṭimá.
Karámat-un-nisá Bégam.
Karím Bí.
Karím Kh̲átún.
Karím-un-nisá Bégam.
Kubrá Bégam.

Kh̲ = خ

Kh̲adíjá Bégam.
Kh̲adíjá Bí.
Kh̲adíjá Kh̲ánam.
Kh̲airátí Bí.
Kh̲airú Bí.
Kh̲air-un-nisá Bégam.
Kh̲ánam Bí.
Kh̲urshíd Bí.
Kh̲urshíd Kh̲ánam.
Kh̲urshíd-un-nisá Bégam.

L = ل

Lálá Bégam.
Lál Bí.
Lál Kh̲átún.
Láṛilí Bégam.
Laṭífá Bánó.
Laṭífá Bí.
Laṭíf-un-nisá Bégam.
Luṭf-un-nisá Bégam.

M = م

Maḥbúbá Bégam.
Maḥbúb Bí.
Maḥbúb-un-nisá Bégam.
Mahdí Bégam.
Maḥmúda Bánó.
Maḥmúdá Kh̲ánam.
Maḥmúd Bí.
Maḥmud-un-nisá Bégam.
Maimanat-un-nisá Bégam.
Májú Bí.
Mak̲h̲dúmá Bégam.
Mak̲h̲dúm-un-nisá Bégam.
Malik-un-nisá Bégam.
Manjlí Bégam.
Manjlí Bí.
Manṣúr Kh̲ánam.
Manú Bíbí.
Maqbúlá Bégam.
Maqbúl-un-nisá Bégam.

Mehr Bánó.
Mehrú Bí.
Mehr-un-nisá Bégam.
Mubárak-un-nisá Bégam.
Muḥammadí Bégam.
Muḥammad-un-nisá Bégam.
Muḥí-ud-dín Bégam.
Muḥí-ud-dín Bí.
Mujíbá Bégam.
Mujíb-un-nisá Bégam.
Mukarram-un-nisá Bégam.
Mukhtár-un-nisá Bégam.
Mumtáz Bégam.
Mumtáz-un-nisá Bégam.
Munawar-un-nisá Bégam.
Mun'im-un-nisá Bégam.
Murád-un-nisá Bégam.
Murtaẓá Bégam.
Murtaẓá Bí.

N = ن

Najíbá Bánó.
Najíbá Bégam.
Najíbá Bí.
Najíbá Khánam.
Najíb-un-nisá Bégam.
Náṣir Bí.
Naṣir-un-nisá Bégam.
Nazákat-un-nisá Bégam.
Názní Bí.
Názuk Bí.
Nékfaham Bánó.
Nhanní Bégam.
Ni'ámat Bí.
Ni'ámat Khánam.
Ni'ámat-un-nisá Bégam.
Nilám Bí.
Nowbahár Má.
Nowratan Bánó.
Núr Bí.
Núr-un-nisá Bégam.

O = الف

Ouliyá Bégam.
Ouliyá Bí.

P = پ

Pádsháh Bégam.
Pádsháh Bí.
Pahilwán Bí.
Pahlú Bí.
Pápá Bí.
Parízád Bánó.
Pársá Bí.
Piárí Bégam.
Piárí Bí.
Pirání Bí.
Póṭi Bégam.

Q = ق

Qádiría Bégam.
Qádir Bí.
Qádir-un-nisá Bégam.
Qamrú Bí.
Qamr-un-nisá Bégam.
Qavíá Bégam.
Qudrat Bégam.
Qudsiá Bégam.

R = ر

Rábiá Bégam.
Rábiá Bí.
Ráḥat Bánó.
Ráḥatun Bíbí.
Ráḥat-un-nisa Bégam.
Raḥím Bí.
Raḥím-un-nisá Bégam.
Raḥmán Bí.
Raḥmání Bégam.
Raḥmán-un-nisá Bégam.
Raḥmat Bánó.
Raḥmat Bí.
Raḥmat Khánam.
Raḥmat-un-nisá Bégam.
Ramẓání Bí.
Rashíd-un-nisá Bégam.
Rasúl Bí.
Raushan Bánó.
Raushan Bí.
Raẓiá Bégam.
Raẓiat-un-nisá Bégam.
Ruqiá Bégam.
Ruqiá Bí.

S̤ = (i) ث

S̤ábit Bégam.
S̤ábit-un-nisá Bégam.

S = (ii) س

Sa'ádat Bégam.
Sa'ádat-un-nisá Bégam.

Sa'ída Bégam.
Saidání Bí.
Sa'íd-un-nisá Bégam.
Sájidá Bégam.
Sájidat-un-nisá Bégam.
Sakíná Bánó.
Sakíná Bégam.
Sakíná Bí.
Sakíná Khátún.
Sálár Bégam.
Sálár-un-nisá Bégam.
Samdí Bégam.
Sarfaráz-un-nisá Bégam.
Sarwar-un-nisá Bégam.
Silár Bí.
Siráj-un-nisá Bégam.
Sódá Bánó.
Subhání Bí.
Sukchein Bánó.
Sukhálí Bégam.
Sultán Bí.
Sultán Ṣáhiba.
Sultán-un-nisá Bégam.

Ṣ=(iii) ص

Ṣadáqat-un-nisá Bégam.
Ṣadr-un-nisá Bégam.
Ṣafdar-un-nisá Bégam.
Ṣáhib Bégam.
Ṣáhib-un-nisá Bégam.
Ṣáleh Bí.
Ṣamdání Bégam.
Ṣughrá Bégam.

Sh=ش

Shabbíriá Bégam.
Shafí'a Bégam.
Shafí'-un-nisá Bégam.
Sháh Bégam.
Sháh Bí.
Sháhjí Bégam.
Shamsú Bí.
Shams-un-nisá Bégam.
Sharáfat-un-nisá Bégam.
Sharfú Bí.
Sharf-un-nisá Bégam.
Sharífá Bánó.
Sharífá Bégam.
Sharífá Bí.
Sharífá Khánam.
Sharíf-un-nisá Bégam

T=(i) ت

Táj Bí.
Táj-un-nisá Bégam.

Ṭ=(ii) ٹ

Tipú Bi.
Ṭípú Khánam.

Ṭ=(iii) ط

Táhirá Bégam.
Ṭáhir-un-nisá Bégam.
Ṭahúr-un-nisá Bégam.
Ṭaib-un-nisá Bégam.
Ṭaiyibá Bí.
Ṭálib Bí.
Ṭálib-un-nisá Bégam.

U=(i) الف

Ujálí Bégam.
Ujálí Bí.
Umará Bégam.
Umará Bí.

'U=(ii) ع

'Ulaví Bégam.
'Umdá Bégam.
'Umdá Bí.
'Umdat-un-nisá Bégam.

V or W= و

Váhid Bí.
Vahíd-un-nisá Bégam.
Vájid Bí.
Vájid-un-nisá Bégam.
Valíyat-un-nisá Bégam.
Vazír Bí.
Vazír-un-nisá Bégam.

Y= ي

Yásaman Bánó.
Yásín Bégam.
Yásín Bí.

Z=(i) ذ

Zakíyá Bánó.
Zakíyá Bégam.
Zakíyá Bí.

Z = (ii) ز

Záhidá Bégam.
Zahrá Bánó.
Zahrá Bégam.
Zahrá Bí.
Zahrá Khánam.
Zainab Bégam.
Zainab Khánam.
Zainabí Khátún.
Zébú Bí.
Zéb-un-nisá Bégam.
Zínat Bánó.
Zínat Bí.
Zínat Khánam.
Zínat-un-nisá Bégam.

Ẓ = (iii) ض

Ẓáminá Bégam.
Ẓiá-un-nisá Bégam.

Z̤ = (iv) ظ

Z̤ahír-un-nisá Bégam.
Z̤uhúra Bí.
Z̤uhúr-un-nisá Bégam.

Order 163, para. 4, clause (iii).]

APPENDIX VI.

Authorized system for the transliteration of Arabic proper names.

Arabic letter or symbol.	English equivalent.	Remarks.
ـَ	a or e	
ـِ	i	
ـُ	o or u	
ـَا	á	
ـِى	í	
ـُو		
ـَى	ai	
ـَو	au	
ـَاء (final)	à	
ـَى (final)	â	
ـِى (final)	í	
أ	a	
ب	b	
ت	t	
ث	h	
ج		
ح	h	
خ	kh	
د	d	
ذ	dh	Pronounced like th in "this."
ر	r	
ز	z	
س	s	
ش	sh	
ص	s	
ض	dth	Pronounced as dth in " width."
ط	t	
ظ	dth	Pronounced like ض
ع	'	*E.g.*, قلعة transliterated would be kal'a.
غ	gh	
ف	f	
ق	k	
ك	k	
ل	l	
م	m	
ن	n	
ة - ـة - ه	h	This letter to be omitted at the end of words, thus هديدة would be Hodaida, except before a following vowel, when it has the sound of *t*, *e.g.*, مدينة *Medína* ; مدينةالنبى *Medínet-en-Nabí.*
و	w	
ى	y	

APPENDIX VII.

Order 163, para. 4, clause (iv).]

Spelling of the Names of Important Places in the Madras Presidency.

No. I.

ALPHABETICAL LIST OF THE NAMES OF PLACES IN THE MADRAS PRESIDENCY, IN WHICH THE POPULAR SPELLING HAS BEEN RETAINED.

Names as Popularly Spelt.	Vernacular Spelling.	Correct Transliteration.	District.	Remarks.
Alúr	ఆలూరు	Álúru	Bellary	T., P.O., S.R., P.S.
Anamalais	ஆனைமலை	Ánaimalai	Coimbatore ..	H., P.O., S.R., P.S.
Anantapur	అనంతపురము	Anantapuramu ..	Anantapur ..	D., T., P.O., S.R., R.S., S.M., P.S.
Anjengo	അഞ്ചിന്നൽ	Anchinnal	Malabar	P., P.O., S.M., S.R., D.M.
Arcot	ஆர்காடு	Árkádu	North Arcot ..	T., P.O., R.S., D., S.R., P.S., S.M.
Arcot, South	தென் ஆர்காடு	Ten Árkádu	South Arcot ..	D.
Arkonam	அர்க்கோணம்	Arkkónam	North Arcot ..	R.S., P.O., S.M., S.R., P.S.
Arni	ஆரணி	Árani	North Arcot ..	P.O., J., S.M., D.M., S.R., P.S.
Aska	ఆసికా	Ásiká	Ganjám	P.O., S.M., S.R., Z., P.S., D.M.
Atagada	అథగడా	Áthagadá	Ganjám	Z.
Atmakur	ఆత్మకూరు	Átmakúru	Nellore	T., P.O., S.R., S.M., P.S.
Atur	ஆற்றூர்	Áttúr	Salem	T., P.O., S.R., P.S., S.M.
Avanashi	அவனாசி	Avanási	Coimbatore ..	P.O., S.M., P.S., S.R.

No. I.—*Alphabetical List of the Names of Places in the **Madras** Presidency, &c.*—continued.

Names as Popularly Spelt.	Vernacular Spelling.	Correct Transliteration.	District.	Remarks.
Badagara	വടകര	Vatakara	Malabar	P.O., P., S.R., P.S., S.M., D.M.
Badvel	బద్వేలు	Badvélu	Cuddapah ..	T., P.O., S.R., P.S.
Barliyar	பாரளி ஆறு	Barali Áru	The Nílgiris ..	R.
Belgam	బెలగాం	Belagám	Vizagapatam ..	Z.
Bellary	బళ్లారి	Ballári	Bellary	D., T., P.O., R.S., P.S., S.M., S.R., D.M.
Berhampur	బ్రహ్మపురము	Brahmapuramu ..	Ganjám	T., P.O., S.R., P.S., S.M., S.R., D.M.
Beypore	ബെപ്പൂര	Béppúr	Malabar	P.O., R.S., P., S.S.
Bezwada	బెజవాడ	Bezaváda	Kistna	T., P.O., R.S., S.R., P.S., S.M., D.M.
Bimlipatam	భీమునిపట్నం	Bhímunipatnam ..	Vizagapatam ..	P., S.M., P.O., S.R., P.S., S.S.
Bunder	బందరు	Bandaru	Kistna	T., P.S., S.M.
Calicut	കൊഴിക്കോട	Kózhikkót	Malabar	T., P.O., P., S.M., R.S., P.S., S.S.
Calingapatam ..	కలింగపట్నం	Kalingapatnam ..	Ganjám	P.O., P., S.S., P.S.
Canara, South ..	ದಕ್ಷಣಕನ್ನಡ	Dakshana Kannada ..	South Canara ..	D.
Cannanore	കണ്ണൂര	Kannúr	Malabar	P.O., Military station, S.M., D.M., P., S.R., .S
Cauvery	காவேரி	Kávéri	Tanjore, Trichinopoly and Coimbatore.	R., R.S.

No. I.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names as Popularly Spelt.	Vernacular Spelling.	Correc. Transliteration.	District.	Remarks.
Chatrapur	ఛత్రపురం	Chatrapuram	Ganjám	P.O., Telegraph station, R.S., S.M., P.S.
Chendragiri	చంద్రగిరి	Chandragiri	North Arcot	T., R., P.O., H., R.S., P.S., S.M.
Cherpalcheri	ചെര്പ്പുള്ളശ്ശേരി	Cherpullasséri	Malabar	P.O., S.M., P.S., S.R.
Chetpat	சேத்துப்பட்டு	Sé tuppattu	Ching'eput	R.S., P.O.
Cheyur	செய்யூர்	Seyyúr	Chingleput	P.O., S.S., P.S.
Chicacole	శ్రీకాకుళం	Srikákulam	Ganjám	T., P.O., S.R., P.S., R.S., S.M., D.M.
Chingleput	செங்கல்பட்டு	Chengalpattu	Chingleput	D., T., P.O., R.S., S.R., P.S., S.M., D.M.
Chinnakimedi	చిన్నకిమిడి	Chinna Kimadi	Ganjám	Z.
Chittoor	చిత్తూరు	Chittúru	North Arcot	T., P.O., D.M., P.S., R.S., S.R., S.M.
Chunampet	சூணம்பட்டு	Súnámpattu	Chingleput	P.O., S.S., P.S.
Cocanada	కాకినాడ	Kákináda	Gódávari	P.O., P., S.M., P.S., R.S.
Cochin	കൊച്ചി	Kochchi	Malabar	T., P.O., P., S.R., P.S.
Coimbatore	கோயம்பத்தூர்	Kóyambattúr	Coimbatore	D., T., P.O., R.S., P.S., S.R., S.M., D.M.
Coleroon	கொள்ளடம்	Kolladam	Tanjore, Trichinopoly and South Arcot.	R., R.S. (Tanjore).
Conjeeveram	காஞ்சீவரம்	Kánchívaram	Chingleput	T., P.O., R.S., S.R., P.S., S.M., D.M.

No. I.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names as Popularly Spelt.	Vernacular Spelling.	Correct Transliteration.	District.	Remarks.
Coondapoor	ಕುಂದಾಪುರ	Kundápura	South Canara ..	T., P.O., P., S.R., P.S., S.M., D.M.
Coonoor	குன்னூர்	Kunnúr	The Nílgiris ..	P.O., S.M., S.R., P.S.
Coringa	కోరంగి	Kórangi	Gódávari ..	P.O., P., S.R., P.S.
Cuddalore	கூடலூர்	Gúdalúr	South Arcot ..	T., P.O., R.S., P., P.S., S.S., S.R., D.M.
Cuddapah	కడప	Kadapa	Cuddapah ..	D., T., P.O., R.S., P.S., S.R., S.M., D.M.
Cumbum	కంభము	Kambhamu	Kurnool	T., P.O., R.S., S.R., P.S.
Denkanikota	டெங்கனிகோட்டை ...	Denganikóttai ..	Salem	P.O., S.M., S.R., P.S.
Devala	தேவாலயம்	Déválayam	The Nílgiris ..	P.O., P.S.
Dharmavaram ..	ధర్మవరము	Dharmavaramu ..	Anantapur ..	T., P.O., S.R., P.S.
Dindigul	திண்டுக்கல்	Dindukkal	Madura	T., P.O., R.S., S.R., P.S., S.M., D.M.
Dowlaishweram ..	ధవళేశ్వరము	Dhavalésvaramu ..	Gódávari ..	P.O., P.S.
Dugarazpatnam ..	దుగరాజపట్నం	Dugarázupatnam ..	Nellore	P.O., S.S.
Egmore	எழும்பூர்	Ezhumbúr	Madras	R.S., P.O.
Ellore	ఏలూరు	Yélúru	Gódávari	T., P.O., S.R., P.R., R.S., S.M., D.M.
Ernad	ഏറനാട	Érnat	Malabar	T., S.M.
Erode	ஈரோடு	Írúdu	Coimbatore ..	T., P.O., R.S., S.R., P.S., S.M., D.M.
Ettiyapuram	எட்டையாபுரம்	Ettaiyápuram ..	Tinnevelly ..	P.O., Z., P.S.

No. —*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names as Popularly Spelt.	Vernacular Spelling.	Correct Transliteration.	District.	Remarks.
Ferok	ഫറൊക്ക	Pharok	Malabar	R.S., P.O., S.R., P.S.
Gigee	செஞ்சி	Senchi	South Arcot ..	P.O., H., S.M., S.F., P.S.
Golgonda	గోలుగొండ	Gólugonda	Vizagapatam ..	T.
Goomsur	ఘుంసరా	Ghumsará	Ganjám	T., S.R., S.M.
Gooty	గుత్తి	Gutti	Anantapur ..	T., P.O., R.S., S.R., P.S., S.M., D.M.
Gopalpur	గోపాలపురం	Gópálapuram .. {	Ganjám	P.O., P., Telegraph station, P.S.
			Gódávari ..	Z., P.S.
Gudur	గూడూరు	Gúdúru	Nellore	T., P.O., R.S., S.R., P.S., S.M.
Gudur Pargana ..	గూడూరు పరగణ	Gúdúru Paragana ..	Kistna	Z., P.O.
Guindy	கிண்டி	Gindi	Chingleput ..	R.S.
Guntakal	గుంటకల్లు	Guntakallu	Anantapur ..	P.O., R.S., P.S.
Guntúr	గుంటూరు	Guntúru	Kistna	T., P.O., S.R., R.S., P.S., S.M., D.M.
Harpanahalli	ಹರಪನಹಳ್ಳಿ	Harapanahalli ..	Bellary	T., P.O., S.R., P.S.
Hindupur	హిందుపురము	Hindupuramu ..	Anantapur ..	T., P.O., S.R., P.S., R.S.
Horsleykonda ..	హార్ల్సికొండ	Hárlsikonda	Cuddapah ..	H.
Hospet	ಹೊಸಪೇಟೆ	Hosapéta	Bellary	T., P.C., R.S., S.R., P.S., S.M.
Huvinhadgalli ..	ಹೂವಿನಹಡಗಲ್ಲಿ	Huvinahadagalli ..	Bellary	T., P.O., S.R., P.S.
Jalarpet	ஜலாரபேட்டை	Jalárapéttai	Salem	P.O., R.S., P.S.
Jeypore	జయపురము	Jayapuramu	Vizagapatam ..	Z., S.M., P.O., P.S.
Kalhatti	ಕಲಹಟ್ಟಿ	Kalahatti	The Nílgiris ..	Falls, P.S.

No. I.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names as Popularly Spelt.	Vernacular Spelling.	Correct Transliteration.	District.	Remarks.
Kalyandrug	కల్యాణదుర్గం	Kalyánadurgam ..	Anantapur ..	P.O., P.S., S.R.
Kandukur	కందుకూరు	Kandukúru	Nellore	T., P.O., S.R., P.S., S.M.
Karvetnagar	కార్వేటినగరం ...	Kárvétinagaram ..	North Arcot ..	T., P.O.
Kasaragod	ಕಾಸರಗೋಡು	Kásaragódu	South Canara ..	T., P.O., S.R., P., P.S., S.M., D.M.
Kistna	కృష్ణా	Krishná	Kistna	D., R.
Koilkuntla	కోయిలకుంట్ల	Kóyilakuntla	Kurnool	T., P.O., S.R., P.S.
Kollegal	கொள்ளேகாலம் ...	Kollégálam	Coimbatore ..	T., P.O., S.R., P.S., D.M.
Kosgi	కోసిగి	Kosigi	Bellary	R.S., P.O., P.S.
Krishnagiri	கிஷ்ணகிரி	Kishnagiri	Salem	T., P.O., S.R., P.S., D.M.
Kundahs	குந்தை	Kundai	The Nílgiris ..	H.
Kurnool	కర్నూలు	Karnúlu	Kurnool	D., P.O., S.M., P.S., S.R., D.M.
Lalgudi	லாலுகுடி	Lálugudi	Trichinopoly ..	P.O., S.M., S.R., P.S.
McDonald's Choultry.	மகுடஞ்சாவடி	Magudanchávadi ..	Salem	R.S., P.S.
Madras	చెన్నపట్టణము – మద్దిరాసు పట్నం.	Chennapatnamu or Maddirásupatnam.	Madras	P.O., R.S., P.
Madura	மதுரை	Madurai	Madura	D., T., P.O., R.S., P.S., S.R., S.M., D.M.
Malabar	മലയാം	Malayám	Malabar	D.
Manantoddy	മാനന്തവാടി	Mánantaváti	Malabar	P.O., P.S., S.R.
Mangalore	ಮಂಗಳೂರು	Mangalúru	South Canara ..	T., P.O., P., P.S., S.R., S.M., S.S.
Markapur	మార్కాపురం	Márkápuram	Kurnool	T., P.O., S.R., P.S., R.S., D.M.

No. I.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names as Popularly Spelt.	Vernacular Spelling.	Correct Transliteration.	District.	Remarks.
Masulipatam	మచిలీపట్నం	Machilípatnam ..	Kistna	P., P.O., S.R., P.S.
Merkuad	மேற்குநாடு	Mérkunádu	The Nílgiris ..	Revenue division.
Muttupet	முத்துப்பேட்டை... ...	Muttuppéttai	Tanjore	P.O., P., R.S., S.R., P.S.
Nagore	நாகூர்	Nagúr	Tanjore	P.O., P., S.R., P.S.
Nandikotkur	నందికోటకూరు	Nandikótakúru ..	Kurnool	T., P.O., S.R., P.S.
Nandyal	నంద్యాల	Nandyála	Kurnool	T., P.O., R.S., S.R., P.S., S.M., D.M.
Narasapur	నరసాపురం	Narasápuram ..	Gódávari ..	T., P.O., P., S.R., P.S., S.M., D.M.
Narasaraopet	నరసరావుపేట	Narasarávupéta ..	Kistna	T., P.O., S.R., P.S. R.S., S.M., D.M.
Nedivattam	நடுவட்டம்	Naduvattam	The Nílgiris ..	Government plantation, P.O., P.S.
Negapatam	நாகபட்டணம்	Nágapattanam ..	Tanjore	T., P.O., R.S., P., S.R., P.S., S.S., S.M.
Nellakota	நெலக்கோட்டை ...	Nelakkóttai	The Nílgiris ..	P.O., P.S.
Nellore	నెల్లూరు	Nellúru	Nellore	D., T., P.O., R.S., P.S., S.R., S.M., D.M.
Nilgiris	நீலகிரி	Nílagiri	The Nílgiris ..	D., H.
Noyel	நோயில்	Nóyil	Coimbatore ..	R.
Nuzvid	నూజవీడు	Núzivídu	Kistna	T., Z., P.O., S.R., P.S., R.S.
Ongole	ఒంగోలు - వంగోలు - వంగవోలు.	Ongólu, Vangólu or Vangavólu.	Nellore	T., P.O., S.R., P.S., S.M., D.M.

No. I.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names as Popularly spelt.	Vernacular Spelling.	Correct Transliteration.	District.	Remarks.
Ootacamund	ఒంటికల్మండ	Ontikalmanda ..	The Nílgiris ..	P.O., S.M., S.R., P.S.
Owk	ఔకు	Auku	Kurnool	P.O., S.M., S.R., P.S.
Palamcottah	பாளையங்கோட்டை ...	Pálaiyangóttai ..	Tinnevelly ..	P.O., S.M., S.R., P.S.
Palghat	പാലക്കാട	Pálakkát	Malabar	T., P.O., R.S., P.S., S.R., S.M.
Palkonda	పాలకొండ	Pálakonda	Vizagapatam ..	P.O., S.M., S.R., P.S.
Palmanér	పలమనేరు	Palamanéri	North Arcot ..	T., P.O., S.R., P.S.
Palnad	పల్నాడు	Palnádu	Kistna	T.
Palni	பழனி	Pazhani	Madura	T., H., P.O., S.R., P.S., S.M.
Panruti	பண்ணுருட்டி	Pannurutti	South Arcot ..	P.O., R.S., S.M., P.S., S.R.
Paranginad	பரங்கிநாடு	Paranginádu	The Nílgiris ..	Revenue division.
Point Calimere ..	கலிமியர் முனை	Kalimiyar Munai ..	Tanjore	P.O., P.
Pollachi	பொள்ளாசி	Pollási	Coimbatore ..	T., P.O., S.R., S.M., P.S.
Polur	పోలూరు	Pólúru	North Arcot ..	T., P.O., S.R., S.M., P.S.
Pondicherry	புதுச்சேரி	Puduchéri	South Arcot ..	French Settlement.
Poonamallee	பூவிருந்தமல்லி	Púvirundamalli ..	Chingleput ..	P.O., S.M., S.R., D.M., P.S.
Porto Novo	பரங்கிப்பேட்டை ...	Parangippéttai ..	South Arcot ..	P.O., R.S., P.S., R., P., S.R.
Proddatur	ప్రొద్దుటూరు	Proddutúru	Cuddapah ..	T., P.O., S.R., P.S., S.M., D.M.
Pulicat	பழவேர்க்காடு	Pazhavérkkádu ..	Chingleput ..	P.O., P., P.S.
Pulivendla	పులివెందల	Pulivendala	Cuddapah ..	T., P.O., S.R., P.S., S.M.
Pullampet	పుల్లంపేట	Pullampéta	Cuddapah ..	T., P.O., S.R., P.S., S.M.
Purushottapur ..	పురుషోత్తపురం	Purushóttapuram ..	Ganjám	P.O., S.M., S.R., P.S.
Puttur	పుత్తూరు	Puttúru	South Canara ..	T., P.O., D.M., P.S.

No. I.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names as Popularly spelt.	Vernacular Spelling.	Correct Transliteration.	District.	Remarks.
Pykara	పాయ్కర్రై	Páyikarai	The Nílgiris ..	Falls., P.S.
Quilandi	കൊയിലാണ്ടി	Koyilándi	Malabar	P.O., S.M., S.R., P.S., P., D.M.,
Quilon	കൊല്ലം	Kollam	Travancore ..	Military station, P.O., P.
Rajahmundry ..	రాజమహేంద్రవరం ...	Rájamahéndravaram.	Gódávari.. ..	T., P.O., S.R., P.S., R.S., S.M., D.M.
Ramallakot	రామల్లకోట	Rámallakóta	Kurnool	T., P.O., S.R., P.S.
Ramandrug	రామనదుర్గం	Rámanadurgam ..	Bellary	H., P.O., during hot weather, P.S.
Ramnad	ராமநாதபுரம்	Rámanádapuram ..	Madura	Z., P.O., S.M., S.R., P.S.
Rapur	రాపూరు	Rápúru	Nellore	T., P.O., S.R., P.S.
Rayadrug	రాయదుర్గము	Ráyadurgamu ..	Bellary	T., P.O., S.R., P.S.
Russellkonda	రస్సెల్కొండ	Rasselkonda	Ganjám	P.O., P.S., S.R.
Sadras	சதுரங்கபட்டணம் ..	Sadurangapattanam ..	Chingleput ..	P.O., P.S.
Saidapet	சைதாபேட்டை	Saidápéttai	Chingleput ..	T., P.O., R.S., P.S., S.M.
Salem	சேலம்	Sélam	Salem	D., T., P.O., R.S., Z., P.S., S.R., S.M., D.M.
Samalkot	చామర్లకోట	Chámarlakóta ..	Gódávari.. ..	P.O., R.S., P.S.
Sandur	సొండూరు	Sondúru	Bellary	Native State.
Sankaridrug	சங்ககிரிதுர்க்கம்	Sankagiridurgam ..	Salem	H., P.O., R.S., S.M., S.R., P.S.
Satghur	సాత్ఘడి	Sátghadi	North Arcot ..	P.O.
Sawyerpuram ..	சாயர்புரம்	Sáyarpuram	Tinnevelly ..	P.O.

No. I.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names as Popularly Spelt.	Vernacular Spelling.	Correct Transliteration.	District.	Remarks.
Shevaroy Hills ..	சேர்வராயன்மலை - சேர்வராயமலை.	Sérvaráyan Malai or Sérvaráya Malai.	Salem	H., S.R.
Shiyali	சிய்யாழி	Siyyázhi	Tanjore	T., P.O., R.S., S.R., P.S., S.M., D.M.
Sholinghur	சோளங்கிபுரம்	Sólangipuram ..	North Arcot ..	R.S., P.O., H., S.R., D.M., P.S.
Shoranur	ചെറുവണ്ണൂര	Cheruvannúr	Malabar	R.S., P.O., P.S.
Sirvel	సిరువెల్ల	Siruvella	Kurnool	T., S.R., P.S., P.O.
Sispara	ചിച്ചിപ്പാറ	Chíchchippára ..	Malabar	Ghat.
Sivaganga	சிவகங்கை	Sivagangai	Madura	P.O., Z., S.M., S.R., P.S., D.M.
St. Thomas' Mount ..	பரங்கிமலை	Parangi Malai ..	Chingleput ..	P.O., R.S., P.S.
Sultan's Battery ..	ഗണപതിവട്ടം	Kanapativattam ..	Malabar	P.O., P.S.
Tadpatri	తాడిపత్రి	Tádiparti	Anantapur ..	T., P.O., R.S., P.S., S.R., S.M.
Tambraparni	தாம்பிரபரணி	Támbiraparani ..	Tinnevelly ..	R.
Tamracheri	താമരശ്ശേരി	Támarasséri	Malabar	G., P.O., S.R., P.S.
Tanjore	தஞ்சாவூர்	Tanjávúr	Tanjore	D., T., P.O., R.S., P.S., S.R., S.M.
Tanur	താന്ദിയൂര	Tándiyúr	Malabar	R.S., P.O., S.R., P., P.S.
Tellicherry	തലശ്ശേരി	Talasséri	Malabar	P.O., P.. S.M., S.S., P.S.
Tinnevelly	திருநெல்வேலி	Tirunelvéli	Tinnevelly ..	D., T., P.O., R.S., P.S., S.M., D.M.
Todanad	தொதநாடு	Todanádu	The Nílgiris ..	Revenue division.
Tranquebar	தரங்கம்பாடி	Tarangambádi ..	Tanjore	P.O., P., S.M., S.R., S.S., P.S.
Travancore	തിരുവാംകോട	Tiruvángót	..	Native State.
Trichinopoly	திருச்சிணாப்பள்ளி ..	Tiruchináppalli ..	Trichinopoly ..	D., T., P.O., R.S., P.S., S.R., S.M., D.M.

No. I.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names as Popularly Spelt.	Vernacular Spelling.	Correct Transliteration.	District.	Remarks.
Trivandrum	തിരുവനന്തപുരം	Tiruvanantapuram ..	Travancore ..	P.O.
Tuticorin	தூத்துக்குடி	Túttukkudi	Tinnevelly ..	P.O., R.S.. P., S.M., S.R., P.S., S.S., D.M.
Udamalpet	உடமல்பேட்டை	Udamalpéttai	Coimbatore ..	T., P.O., S.R., P.S., S.M., D.M.
Vayalpad	వాయల్పాడు	Váyalpádu	Cuddapah ..	T., P.O., S.R., P.S.
Vellore	రాయవెల్లూరు	Ráya-Vellúru ..	North Arcot ..	T., P.O., R.S., D.M., S.R., P.S., S.M.
Villupuram	விழுப்புரம்	Vizhuppuram	South Arcot ..	T., P.O., S.R., P.S., R.S., D.M.
Vizagapatam	విశాఖపట్నం	Visákhapatnam ..	Vizagapatam ..	D., P.O., S.M., P., P.S., R.S., S.R., D.M.
Vizianagram	విజయనగరం	Vijayanagaram ..	Vizagapatam ..	Z., P.O., S.M., S.R., P.S., R.S., D.M.
Vriddhachalam ..	விருத்தாசலம்	Viruddáchalam ..	South Arcot ..	T., P.O., S.R., P.S., D.M.
Walajabad	வாலாஜாபாத்	Válájábát	Chingleput ..	P.O., R.S., S.R., P.S.
Walajanagar ..	வாலாஜாநகர், వాలాజానగరు.	Válájánagar, Válájánagaru.	North Arcot ..	T., P.O., S.R., P.S., S.M.
Walavanad	വള്ളുവനാട്	Valluvanát	Malabar	T., P.O., S.M.
Waltair	వాల్తేరు	Váltéru	Vizagapatam ..	P.O., R.S., P.S.
Wandiwash	வந்தவாசி	Vandavási	North Arcot ..	T., P.O., S.R., P.S., S.M.
Wynaad	വയനാട്	Vayanát	Malabar	T.
Yercaud ..	ஏர்காடு	Érkádu	Salem	P.O., S.M., P.S.

B.Ps., No. 146, 7-4-93; No. 305, 10-7-93; No. 408, 13-7-93; No. 535, 2-10-93.

No. II.

Alphabetical List of the Names of Places in the Madras Presidency, in which the System of Transliteration has been followed.

Names.	Vernacular.	District.	Remarks.
Acharapákkam	அச்சரபாக்கம் ..	Chingleput ..	P.O., R.S., P.S.
Addanki	అద్దంకి ..	Nellore ..	P.O., S.M., S.R., P.S.
Adirámpatnam or Adirampatam.	அதிராம்பட்டணம்.	Tanjore ..	P.O., P., S.S., P.S.
Adiyakkamangalam.	அடியக்கமங்கலம்.	Tanjore ..	R.S., P.O.
Ádóni	ఆదోని, ఆదవాని, ఆదవేని	Bellary ..	T., P.O., R.S., S.R., P.S., S.M.
Áduturai	ஆடுதுறை ..	Tanjore ..	....
Álappákkam ..	ஆலப்பாக்கம் ..	South Arcot ..	R.S., P.O.
Álattúr	ആലത്തൂര ..	Malabar ..	P.O., S.M., S.R., P.S.
Allúru	అల్లూరు ..	Nellore ..	P.O., S.R., P.S., S.M.
Amalápuram ..	అమలాపురం ..	Gódávari ..	T., P.O., S.R., P.S., S.M., D.M.
Amarávati ..	அமராவதி ..	Coimbatore ..	R.
Ambarapéta ..	అంబరపేట ..	Gódávari ..	Z.
Ambásamudram ..	அம்பாசமுத்திரம்.	Tinnevelly ..	T., P.O., P.S., S.R., D.M.
Ambattúr	அம்பத்தூர் ..	Chingleput ..	R.S.
Ambatturai ..	அம்பத்துறை ..	Madura ..	R.S., P.O.
Ambúr	அம்பூர் ..	North Arcot ..	P.O., R.S., S.R., S.M., P.S
Ambúrpéttai ..	அம்பூர்பேட்டை.	Salem ..	Z.
Ammápatnam ..	அம்மாபட்டணம்.	Tanjore ..	P.
Ammápéttai ..	அம்மாபேட்டை.	Tanjore ..	R.S., P.O., P.S.
Ammayanáyakkanúr.	அம்மயநாயக்கனூர்.	Madura ..	P.O., R.S., Z., P.S.
Ánaikkára Sattiram.	ஆனைக்காரசத்திரம்.	Tanjore ..	R.S., P.O., P.S.
Anakápalle ..	అనకాపల్లె ..	Vizagapatam ..	P.O., Z., S.M., S.R., P.S., R.S.
Ánatándavapuram.	ஆனதாண்டவபுரம்.	Tanjore ..	R.S., P.O.
Ándipatti	ஆண்டிபட்டி ..	Coimbatore ..	Z.
Animúr Mittá ..	அணிமூர்மிட்டா.	Salem ..	Z.
Ankusagiri ..	அங்குசகிரி ..	Salem ..	Z.
Annadánapatti ..	அன்னதானபட்டி	Salem ..	Z.
Annátippuram ..	അന്നാടിപുരം ..	Malabar ..	P.S.
Anttápura	అంత్తాపుర ..	Bellary ..	P.O.
Arantángi	அரந்தாங்கி ..	Tanjore ..	P.O., S.M., S.R., P.S.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Arasilár	அரசிலார் ..	Tanjore ..	R.
Aravakurchi ..	அரவகுர்ச்சி ..	Coimbatore ..	I.O., S.M., S.R., P.S.
Ariyalúr	அரியலூர் ..	Trichinopoly ..	P.O., Z., S.R., P.S., D.M.
Aruppukóttai ..	அருப்புகோட்டை..	Madura ..	P.O., S.R., P.S.
Aspari	ఆస్పరి ..	Nellore ..	P.O., R.S., P.S.
Átmakúru	ఆత్మకూరు ..	Kurnool ..	P.O., S.M., S.R., P.S.
Ávadaiyárkóvil ..	ஆவடையார்கோவில்.	Tanjore ..	P.O., P.S.
Ávadi	ஆவடி ...	Chingleput ..	R.S.
Ávalappampatti ..	ஆவலப்பம்பட்டி.	Coimbatore ..	Z.
Áyakkudi	ஆயக்குடி ..	Madura ..	Z., P.O.
Ayyalúr	அய்யலூர் ..	Madura ..	P.S., P.O., P.S.
Ayyampéttai ..	அய்யம்பேட்டை.	Tanjore ..	P.O., R.S.
Ázhvár Tirunagari.	ஆழ்வார்திருநகரி	Tinnevelly ..	P.O., S.R., P.S.
Bágalúr	பாகலூர் ..	Salem ..	Z., P.O., P.S.
Bagarapéta ..	బగరపేట ..	Cuddapah ..	P.S.
Báhudá	బాహుదా ..	Cuddapah .. Ganjám ..	R.
Baireddipalle ..	బైరెడ్డిపల్లె ..	North Arcot ..	P.O., P.S.
Balligudá	బల్లిగుడా ..	Ganjám ..	S.M., P.O., P.S.
Ballipalle	బల్లిపల్లె ..	North Arcot ..	R.S.
Bandri	బంద్రి ..	Bellary ..	P.O., P.S.
Banganapalle ..	బంగనపల్లె ..	Kurnool ..	Native State.
Bangári	బంగారి ..	North Arcot ..	Z.
Bantanahal ..	ಬಂಟನಹಾಳ್ ..	Bellary ..	R.S.
Bantvál	ಬಂಟ್ವಾಳ ..	South Canara.	P.O., S.M., S.R., P.S.
Bápatla	బాపట్ల ..	Kistna ..	T., P.O., S.R., P.S., S.M., D.M.
Bargúr	பர்கூர் ..	Coimbatore ..	G.
Bárkúru	ಬಾರ್ಕೂರು ..	South Canara.	P., P.O.
Báruva	బారువ ..	Ganjám ..	P.O., Z., R., P., R.S.
Battili	బత్తిలి ..	Ganjám ..	P.O.
Bellaguppa ..	ಬೆಲ್ಲಗುಪ್ಪ ..	Bellary ..	P.O., P.S.
Bennihalli ..	ಬೆಣ್ಣೆಹಳ್ಳಿ ..	Bellary ..	P.O.
Bévinahalu ..	ಬೇವಿನಹಾಳು ..	Bellary ..	R.S.
Bhadráchalam ..	భద్రాచలం ..	Gódávari ..	T., P.O., P.S.
Bháguvá	భాగువా ..	Ganjám ..	R.
Bhaváni	பவானி ..	Coimbatore ..	T., R., P.O., S.R., P.S.
Bhímavaram ..	భీమవరం ..	Gódávari ..	T., S.R., P.O., S.M., P.S.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Bhuvanagiri	புவனகிரி ..	South Arcot ..	P.O., S.M., S.R., P.S.
Biligiriranga Malai.	பிளிகிரி ரங்கமலை	Coimbatore ..	H.
Biridi	బిరిడి ..	Ganjám ..	Z.
Bisánattam ..	బిసానత్తం ..	North Arcot ..	Z., R.S., P.G.
Bobbili	బొబ్బిలి ..	Vizagapatam..	Z., P.O., S.M., S.R., P.S.
Bódináyakkanúr ..	போடிநாயக்கனூர்.	Madura ..	Z., P.O , S.R., P.S.
Bommayyakuppam.	பொம்மய்யகுப்பம்	Salem ..	Z.
Boyirani	బోయిరాణి ..	Ganjám ..	P.O., P.S.
Brahmadésam ..	బ్రహ్మదేశం ..	South Arcot ..	P.O., P.S.
Budalúr	புதலூர் ..	Tanjore ..	R.S., P.O., P.S.
Budaméru ..	బుడమేరు ..	Kistna ..	R.
Buddireddippatti ..	புட்டிரெட்டிப்பட்டி.	Salem ..	R.S.
Bugudá	బుగుడా ..	Ganjám ..	P.O., P.T.
Bukkapatnam ..	బుక్కపట్నం ..	Anantapur ..	P.O., S.R., P.S.
Chakranadi ..	ಚಕ್ರನದಿ ..	South Canara.	R.
Chandragirinadi ..	ಚಂದ್ರಗಿರಿನದಿ ..	South Canara.	R.
Chávadipálaiyam.	சாவடிபாளையம்.	Coimbatore ..	R.S.
Chávakkát ..	ചാവക്കാട ..	Malabar ..	P.O., S.M., S.R., P., P.S., D.M.
Chávasséri ..	ചാവശ്ശേരി ..	Malabar ..	Munsif's station, P.S.
Chemudu	చెముడు ..	Vizagapatam.	Z.
Chengam	செங்கம் ..	South Arcot ..	P.O., S.M., P.S., S.R.
Chérambádi ..	சேரம்பாடி ..	The Nílgiris ..	P.O., P.S.
Chéváyúr	ചേവായൂര ..	Malabar ..	P.O., S.R., P.S.
Chévéndra	చేవేంద్ర ..	Kistna ..	Z.
Cheyáru	చెయ్యారు ..	North Arcot ..	R.
Cheyyéru	చెయ్యేరు ..	Cuddapah ..	R.
Chidambaram ..	சிதம்பரம் .	South Arcot ..	P.O., S.R., P.S., R.S., D.M.
Chíkati	చీకటి ..	Ganjám ..	Z., P.O.
Chinna Hagari ..	చిన్నహగరి ..	Bellary ..	R.
Chinnamanúr ..	சின்னமனூர் ..	Madura ..	P.O., P.S.
Chinnammápéttai.	சின்னம்மாபேட்டை.	North Arcot ..	R.S.
Chinnasélam ..	சின்னசேலம் ..	South Arcot ..	P.O., P.S.
Chinna Tippasamudram.	చిన్నతిప్పసముద్రం.	Cuddapah ..	R.S., P.O.
Chintalapádu ..	చింతలపాడు ..	Kistna ..	Z.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Chípurupalle ..	చీపురుపల్లె ..	Vizagapatam.	P.O., S.M., S.R., P.S., R.S.
Chirakkal	ചിറക്കൽ ..	Malabar ..	T., S.M., P.S.
Chírála	చీరాల ..	Kistna ..	P.O.
Chitrávati	చిత్రావతి ..	Anantapur ..	R.
Chittavádgi ..	చిత్తవాడ్గి ..	Bellary ..	P.O.
Chittéru	చిత్తేరు ..	Cuddapah ..	R.
Chitvélu	చిట్వేలు ..	Cuddapah ..	P.O., S.M., S.R., P.S.
Chódavaramu ..	చోడవరము ..	Vizagapatam.	P.O., S.M., D.M., P.S.
Chundi	చుండి ..	Nellore ..	Z., P.O., P.S.
Chyágalamarri ..	చ్యాగలమర్రి ..	Kurnool ..	P.O.
Cowl Bazaar ..	కౌలుబజారు ..	Bellary ..	Part of the Bellary Cantonment; it has a postal receiving house, a Police station and a Railway station, called the Bellary Cantonment station.
Dáchépalle ..	దాచేపల్లె ..	Kistna ..	P.O., S.R., P.S.
Daróji	దరోజి ..	Bellary ..	P.O., R.S., P.S.
Darsi	దర్శి ..	Nellore ..	S.M., P.O., P.S., S.R.
Dévabhúmi ..	దేవభూమి ..	Ganjám ..	Z.
Dévakóttai ..	தேவகோட்டை ..	Madura ..	P.O., S.R., P.S.
Dévarakóta ..	దేవరకోట ..	Kistna ..	Z.
Dévaráyapalle ..	దేవరాయపల్లె ..	Nellore ..	Village.
Dhárákóta ..	ధారాకోట ..	Ganjám ..	Z.
Dhárápuram ..	தாராபுரம் ..	Coimbatore ..	T., P.O., S.R., P.S., S.M.
Dharmapuri ..	தர்மபுரி ..	Salem ..	T., P.O., S.R., P.S.
Dharmastala ..	ధర్మస్థళ ..	South Canara.	Place of pilgrimage. P.O., P.S.
Digupúdi	దిగుపూడి ..	Ganjám ..	P.O., Z.
Diyódanga ..	డియోడంగ ..	Ganjám ..	Trigonometrical station.
Dombankurchi ..	தொம்பன்குர்ச்சி.	Salem ..	Z.
Donnáyi	దొన్నాయి ..	Ganjám ..	R.
Drákshárámam ..	ద్రాక్షారామం ..	Gódávari ..	P.O., P.S.
Duvváda	దువ్వాడ ..	Vizagapatam.	R.S.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Élagiri	ஏலகிரி ..	Salem ..	H.
Élagiri Mittá ..	ஏலகிரிமிட்டா ..	Salem ..	Z.
Elamanúr	எலமனூர் ..	Trichinopoly.	R.S., P.O.
Elavánásúr ..	எலவானாசூர் ..	South Arcot ..	P.O., P.S.
Ellaiyár	எல்லையார் ..	Salem ..	R.
Ennúr	எண்ணூர் ..	Chingleput ..	R.S., P.O., P.
Eranávúr	எரணாவூர் ..	Chingleput ..	R.S.
Erumaipatti ..	எருமைபட்டி ..	Salem ..	Z., P.S.
Etakkolam ..	എടക്കൊളം ..	Malabar ..	R.S.
Gádiganúru ..	గాడిగనూరు ..	Bellary ..	R.S., P.O., P.S.
Gadilam	கடிலம் ..	South Arcot ..	R.
Gajapatinagaram.	గజపతినగరం ..	Vizagapatam ..	P.O., S.M., S.R., P.S.
Gandamanáyakkanúr.	கண்டமநாயக்கனூர்.	Madura ..	Z., P.O.
Gandarvakóttai ..	கந்தர்வகோட்டை	Tanjore ..	Z., P.O., P.S.
Gandikóta	గండికోట ..	Cuddapah ..	H.
Gangaikondán ..	கங்கைகொண்டான்.	Tinnevelly ..	R.S., P.O., P.S.
Gangayapalle ..	గంగయపల్లె ..	Cuddapah ..	R.S.
Ganjám	గంజాం ..	Ganjám ..	D., P.O., S.S., S.M.
Godáhaddo ..	గోడాహడ్డొ ..	Ganjám ..	R.
Gódávari	గోదావరి ..	Gódávari ..	D., R., R.S.
Gollaprólu ..	గొల్లప్రోలు ..	Gódávari ..	Z., P.O., R.S.
Góstaní	గోస్తనీ ..	Vizagapatam.	R.
Gúdalúr ..	கூடலூர் ..	{ Coimbatore .. The Nílgiris ..	R.S., S.R., P.S., P.O. P.O., S.R., S.M., D.M., P.S.
Gudicherla ..	గుడిచెర్ల ..	Vizagapatam ..	Z.
Gudikallu	గుడికల్లు ..	Bellary ..	P.O.
Gudiváda	గుడివాడ ..	Kistna ..	T., P.O., S.R., P.S., S.M., D.M.
Gudiyáttam ..	குடியாத்தம் ..	North Arcot ..	T., P.O., R.S., S.R., P.S., S.M.
Gúduváncheri ..	கூடுவாஞ்சேரி ..	Chingleput ..	R.S., P.O., P.S.
Gundlakamma ..	గుండ్లకమ్మ ..	{ Nellore .. Kurnool ..	} R.
Gunjana	గుంజన ..	Cuddapah ..	R.
Gurramkonda ..	గుర్రంకొండ ..	Cuddapah ..	H., P.O.
Gurupura ..	ಗುರುಪುರ ..	South Canara.	R.
Gútála	గూటాల ..	Gódávari ..	Z., P.O.
Hagari	హగరి ..	Bellary ..	R., R.S.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Hampaságaram ..	హంపసాగరం ..	Bellary ..	P.O., P.S.
Hampi	హంపి ..	Bellary ..	P.O.
Handri	హంద్రి ..	Kurnool ..	R.
Haréhalu	హరేహళు ..	Bellary ..	P.O., P.S.
Harichandiranadi..	அரிச்சந்திரநதி ..	Tanjore ..	R.
Harúr	அரூர் ..	Salem ..	P.O., S.M., S.R., P.S.
Hásanúr	ஹாஸனூர் ..	Coimbatore ..	G., P.S.
Helalagundi ..	ಹೆಳಲಗುಂಡಿ ..	Bellary ..	P.O.
Hiréhadagali ..	హిరేహడగలి ..	Bellary ..	P.O.
Hosúr	ಹೊಸೂರ್ ..	Salem ..	T., P.O., S.R., P.S.
Ichchhápuram ..	ఇచ్ఛాపురం ..	Ganjám ..	P.O., S.M., S.R., R.S., P.S.
Idaiyangóttai ..	இடையங்கோட்டை.	Madura ..	Z., P.S.
Idaiyangudi ..	இடையன்குடி ..	Tinnevelly ..	P.O.
Ilaiyángudi ..	இளையான்குடி ..	Madura ..	P.O., P.S.
Iluppúr	இலுப்பூர் ..	Trichinopoly ..	P.O., P.S.
Indrávati	ఇంద్రావతి ..	Vizagapatam ..	R.
Ípurupálem ..	ఈపురుపాలెం ..	Kistna ..	P.
Irikkúr	ഇരിക്കൂറ ..	Malabar ..	P.O., P.S., S.R.
Iritti	ഇരിട്ടി ..	Malabar ..	Bridge.
Irungalúr	இருங்களூர் ..	Trichinopoly ..	P.O.
Iskapalle	ఇస్కపల్లె ..	Nellore ..	P., S.S., P.O.
Jagadalli	జగదల్లి ..	Vizagapatam ..	R.
Jaggammapéta ..	జగ్గమ్మపేట ..	Gódávari ..	P.O., Z., P.S.
Jaggayyapéta ..	జగ్గయ్యపేట ..	Kistna ..	P.O., S.M., S.R., P.S.
Jakkalacheruvu ..	జక్కలచెరువు ..	Anantapur ...	R.S.
Jalantra	జలంత్ర ..	Ganjám ..	Z., P.S.
Jammalamadugu ..	జమ్మలమడుగు ..	Cuddapah ..	T., P.O., S.R., P.S., S.M.
Jangálapalle ..	జంగాలపల్లె ..	Cuddapah ..	P.O.
Javváji Kondá or Jávidikonda.	ஜவ்வாஜிகொண்டா.	Salem ..	H.
Jayankondasóla-puram.	ஜயங்கொண்டசோளபுரம்.	Trichinopoly ..	P.O., S.R., P.S.
Jóttampatti ..	ஜோத்தம்பட்டி ..	Coimbatore ..	Z.
Kadambattúr ..	கடம்பத்தூர் ..	Chingleput ..	R.S., P.O.
Kadambúr ..	கடம்பூர் ..	Tinnevelly ..	R.S., P.O., Z.
Kadattúr	கடத்தூர் ..	Salem ..	Z., P.O., P.S.
Kadavúr	கடவூர் ..	Trichinopoly ..	Z., P.O.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Kadiri	కదిరి ..	Cuddapah ..	T., P.O., S.R., P.S., R.S.
Kálahasti	కాళహస్తి ..	North Arcot ..	Z., P.O., R.S., S.M., S.R., P.S.
Kalakkádu ..	களக்காடு ..	Tinnevelly ..	P.O., P.S.
Kalattúr	களத்தூர் ..	Chingleput ..	R.S., P.O.
Kálava	కాలవ ..	Kurnool ..	P.O., S.M., S.R., P.S.
Kálavagunta ..	కాలవగుంట ..	North Arcot ..	R., P.O.
Káli	కాలి ..	Kurnool ..	R.
Kalingiyá	కలింగియా ..	Ganjám ..	H.
Kallakurchi ..	கள்ளகுர்ச்சி ..	South Arcot ..	T., P.O., S.R., P.S.
Kallávi	கல்லாவி ..	Salem ..	R.S., P.O., P.S.
Kalláyi	കല്ലായി ..	Malabar ..	R.S., P.O., P., P.S.
Kalligudi	கள்ளிகுடி ..	Madura ..	R.S., P.O., S.R., P.S.
Kallikóta	కల్లికోట ..	Ganjám ..	Z., P.O., R.S.
Kalráyan Malai ..	கல்ராயன்மலை ..	Salem ..	H.
Kamalápuram ..	కమలాపురం ..	Cuddapah ..	R.S., P.O., S.M., P.S.
Kámalápuram ..	కామలాపురం ..	Bellary ..	P.O., P.S.
Kámasamudram ..	కామసముద్రం ..	North Arcot ..	R.S.
Kambainellúr ..	கம்பைநெல்லூர்.	Salem ..	Z., P.O.
Kampli	కంప్లి ..	Bellary ..	P.O., S.R., P.S.
Kamudi	கமுதி ..	Madura ..	P.O., S.R., P.S.
Kanchili	కంచిలి ..	Ganjám ..	Town.
Kanékallu ..	కనేకల్లు ..	Bellary ..	P.O.
Kángayam ..	காங்கயம் ..	Coimbatore ..	P.O., S.M., S.R., P.S.
Kangundi	కంగుండి ..	North Arcot ..	Z., S.R., P.S.
Kanigiri	కనిగిరి ..	Nellore ..	T., P.O., S.R., P.S., D.M.
Kannamangalam ..	கண்ணமங்கலம்.	North Arcot ..	P.O., R.S., P.S.
Kannángurchi ..	கன்னங்குர்ச்சி ..	Salem ..	Z., P.O.
Kannikkót ..	കന്നിക്കോട ..	Malabar ..	R.S.
Kannivádi ..	கன்னிவாடி ..	Madura ..	Z., P.O., P.S.
Kanuparti ..	కనుపర్తి ..	Nellore ..	S.S., P.O., P.
Kapistalam ..	கபிஸ்தலம் ..	Tanjore ..	P.O.
Káraikkudi ..	காரைக்குடி ..	Madura ..	P.O.
Káraimadai ..	காரைமடை ..	Coimbatore ..	R.S., P.O.
Karamanaiyár ..	காமனையார் ..	Tinnevelly ..	R.
Kárkala	ಕಾರ್ಕಳ ..	South Canara.	D.M., P.O., S.M., S.R., P.S.
Karugalvádi ..	கருகல்வாடி ..	Salem ..	Z.
Karumanúr Mittá ..	கருமனூர்மிட்டா.	Salem ..	Z.
Karunguzhi ..	கருங்குழி ..	Chingleput ..	P.O

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Karúr	கரூர் ..	Coimbatore ..	T., P.O., R.S., S.R., S.M., D.M., P.S.
Kasimkóta ..	కశింకోట ..	Vizagapatam ..	P.O., Z., R.S.
Kátalundi	കടലുണ്ടി ..	Malabar ..	R.S., P.
Kátpádi	காட்பாடி ..	North Arcot ..	P.O., R.S., S.R., P.S.
Kattalai	கட்டலை ..	Trichinopoly ..	R.S., P.O., P.S.
Káttupputtúr ..	காட்டுப்புத்தூர் ..	Trichinopoly ..	Z., P.O.
Kávali	కావలి ..	Nellore ..	T., P.O., S.R., P.S., D.M.
Kávéripatnam ..	காவேரிபட்டணம்.	Salem ..	P.O., P.S.
Kávérippákkam ..	காவேரிப்பாக்கம்.	North Arcot ..	P.O., P.S.
Kavváyi	കവ്വായി ..	Malabar ..	P.O., P., P.S.
Káyalpatnam ..	காயல்பட்டணம்.	Tinnevelly ..	P.O., P., S.S.
Kayattár	கயத்தார் ..	Tinnevelly ..	P.O., S.R., P.S.
Kázipéta	కాజీపేట ..	Cuddapah ..	P.S.
Késanakurru ..	కేశనకుర్రు ..	Gódávari ..	Z.
Kéttándapatti ..	கேத்தாண்டபட்டி	Salem ..	R.S., P.O.
Kílakarai ..	கீளகரை ..	Madura ..	P.O., P., P.S.
Kílappaluvúr ..	கீளப்பழுவூர் ..	Trichinopoly ..	P.O., S.M., P.S.
Kintali	కింతలి ..	Vizagapatam ..	Z.
Kirlampúdi ..	కిర్లంపూడి ..	Gódávari ..	Z., P.O.
Kívalúr	கீவளூர் ..	Tanjore ..	R.S., P.O., P.S.
Kodaikánal ..	கொடைகானல் ..	Madura ..	P.O., H., S.M., S.R., P.S.
Kódambákkam ..	கோடம்பாக்கம் ..	Chingleput ..	R.S., P.O.
Kodumudi ..	கொடுமுடி ..	Coimbatore ..	R.S., P.O., S.R., P.S.
Kóduru	కోడూరు ..	Cuddapah ..	P.O., R.S., P.S.
Kokkaráyanpéttai.	கொக்கராயன்பேட்டை.	Salem ..	Z.
Kólanka	కోలంక ..	Gódávari ..	Z., P.S.
Kolattúr	கொளத்தூர் ..	Trichinopoly ..	R.S., P.O., P.S.
Kollangót	കൊല്ലങ്കോട ..	Malabar ..	P.O., P.S.
Kollúru	ಕೊಲ್ಲೂರು ..	South Canara.	Place of pilgrimage. P.O., P.S.
Komáramangalam.	கொமாரமங்கலம்.	Salem ..	Z.
Kónáda	కోనాడ ..	Vizagapatam ..	P.O., S.S., P.S., P.
Kondapalli ..	కొండపల్లి ..	Kistna ..	P.O., P.S.
Kondápuram ..	కొండాపురం ..	Cuddapah ..	R.S., P.O.
Kondótti	കൊണ്ടോട്ടി ..	Malabar ..	P.S., S.R., P.O.
Konganápuram ..	கொங்கணாபுரம் .	Salem ..	Z.
Koradá	కొరడా ..	Ganjám .	Z.
Koradácchéri ..	கொரடாச்சேரி ..	Tanjore ..	R.S., P.O., P.S.
Korttalaiyár ..	கொர்த்தலையார் ..	Chingleput ..	R.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Kothám	కొతాం ..	Gódávari ..	Z.
Kóttagiri	கோத்தகிரி ..	The Nílgiris ..	P.O., P.S.
Kóttaipatnam ..	கோட்டைபட்டணம்.	Tanjore ..	P., P.O.
Kóttámpatti ..	கோட்டாம்பட்டி.	Coimbatore ..	Z., P.O.
Kottapalle ..	కొత్తపల్లె ..	Gódávari ..	P.O., S.M., R.S.
Kottapatnam ..	కొత్తపట్నం ..	Nellore ..	P., P.O., S.R.
Kóttayam	കോട്ടയം ..	Malabar ..	T.
Kóttúr	கோட்டூர் ..	Coimbatore ..	Village.
Kóttúru	కోట్టూరు ..	Bellary ..	P.O., P.S.
Kóvilpatti	கோவில்பட்டி ..	Tinnevelly ..	R.S., P.O., S.R., P.S.
Krishnápatnam ..	కృష్ణాపట్నం ..	Nellore ..	P., P.O., S.S.
Krósúru	క్రోసూరు ..	Kistna ..	P.O.
Kudatini	కుడతిని ..	Bellary ..	P.O., R.S., P.S.
Kudavásal ..	குடவாசல் ..	Tanjore ..	P.O., S.M., P.S.
Kúdligi	కూడ్లిగి ..	Bellary ..	T., P.O., S.R., S.M., P.S.
Kudremukha ..	ಕುದ್ರೆಮುಖ ..	South Canara.	H., Sanitarium.
Kukkulubá ..	కుక్కులుబా ..	Ganjám ..	Z.
Kulasékarapatnam..	குலசேகரபட்டணம்.	Tinnevelly ..	P.O., S.M., P., S.S., P.S.
Kulikkarai ..	குளிக்கரை ..	Tanjore ..	R.S.
Kulittalai ..	குளித்தலை ..	Trichinopoly ..	T., P.O., R.S., S.R., S.M., D.M., P.S.
Kumárapuram ..	குமாரபுரம் ..	Tinnevelly ..	R.S.
Kumbakónam ..	கும்பகோணம் ..	Tanjore ..	T., P.O., R.S., S.R., P.S., D.M., S.M.
Kundu	కుందు ..	Kurnool ..	R.
		Cuddapah ..	R.
Kundúrapalli Mittá.	குந்தூரபல்லிமிட்டா.	Salem ..	Z.
Kúpgal	కూప్గల్ ..	Bellary ..	R.S.
Kuppamu	కుప్పము ..	North Arcot ..	R.S., P.O., S.M.
Kuppili	కుప్పిలి ..	Vizagapatam..	Z., P.O., S.S.
Kurinjippádi ..	குறிஞ்சிப்பாடி ..	South Arcot ..	Halting place, P.O., S.R., P.S.
Kurla	కుర్ల ..	Ganjám ..	Z.
Kurmingiyá ..	కుర్మింగియా ..	Ganjám ..	H.
Kurugódu	కురుగోడు ..	Bellary ..	P.O., P.S.
Kurumbranát ..	കുറുമ്പ്രനാട ..	Malabar ..	T.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Kurupám	కురుపాం	Vizagapatam	Z., P.O., P.S.
Kuttálam	குற்றாலம்	Tanjore Tinnevelly	P.O., R.S., S.R., P.S. P.O.
Kúttaparamba	കൂത്തപറമ്പ	Malabar	P.O., S.M., S.R., P.S.
Kuttippuram	കുററിപ്പുറം	Malabar	R.S., S.R., P.S.
Kuttiyáti	കുററിയാടി	Malabar	G., S.R., P.O., P.S.
Lakkiti	ലക്കിടി	Malabar	R.S., P.O.
Lálápéttai	லாலாபேட்டை	Trichinopoly	R.S., P.O., P.S.
Lángulya or Nágávali.	లాంగుల్య - లేక. నాగావళి.	Ganjám	R.
Loharákandi	లోహరాకండి	Ganjám	R.
Lókúr	லோகூர்	Salem	R.S.
Madakasíra	ಮಡಕಸೀರಾ	Anantapur	T., P.O., S.R., P.S.
Madanapalle	మదనపల్లె	Cuddapah	T., P.O., S.R., P.S., S.M., D.M.
Maddikera	మద్దికెర	Kurnool	R.S., P.S., P.O.
Mádésuvara Malai.	மாதேசுவரமலை	Coimbatore	H.
Mádugula	మాడుగుల	Vizagapatam.	Z., P.O., P.S.
Madukarai	மதுகரை	Coimbatore	R.S., P.O.
Madurántakam	மதுராந்தகம்	Chingleput	T., P.O., R.S., S. R., P.S., S.M.
Mágala	మాగళ	Bellary	P.O., P.S.
Mahánadi	మహానది	Ganjám	R.
Mahéndratanaya	మహేంద్రతనయ	Ganjám	R.
Mailam	மைலம்	South Arcot	R.S., H., P.O., S.R.
Mailpatti	மைல்பட்டி	North Arcot	R.S., P.O.
Maivádi	மைவாடி	Coimbatore	Z.
Mâiyár	மையார் - ಮೈಯಾರು.	The Nílgiris	R.
Malappuram	മലപ്പുറം	Malabar	Military station, P.O., P.S., S.R.
Mallápuram	மல்லாபுரம்	Salem	R.S., P.S., P.O.
Mámandúru	మామండూరు	North Arcot	R.S., P.O., P.S.
Mánamádi	மானமாதி	North Arcot	Village.
Mánámadurai	மானாமதுரை	Madura	P.O., D.M., S.R., P.S.
Manappárai	மணப்பாறை	Trichinopoly	R.S., P.O., S.M., S.R., P.S.
Manjaiyár	மஞ்சையார்	Tanjore	R.
Manjakkuppam	மஞ்சக்குப்பம்	South Arcot	P.O., S.R.
Mandasá	మందసా	Ganjám	Z., P.O., R.S.
Mangalagiri	మంగళగిరి	Kistna	P.O., S.M., R.S., P.S.
Mangalam	மங்கலம்	Coimbatore	R.S., P.O.
Manikkaraiyár	மணிக்கரையார்	Madura	R.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Manimuktá	மணிமுக்தா ..	South Arcot ..	R.
Maniyáchi ..	மணியாச்சி ..	Tinnevelly ..	R.S., P.O., Z., P.S.
Manjéri	മഞ്ചേരി ..	Malabar ..	Taluk kasba, P.O., S.R., P.S., D.M.
Mannárakkát ..	മണ്ണാരക്കാട ..	Malabar ..	P.S., S.R., P.O.
Mannárgudi ..	மன்னார்குடி ..	Tanjore ..	T., P.O., S.R., P.S., S.M., D.M.
		South Arcot ..	P.O., S.M., S.R., P.S.
Mannárkóttai ..	மன்னார்கோட்டை	Tinnevelly ..	Z.
Mannéru	మన్నేరు ..	Nellore ..	R.
Mantena	మంతెన ..	Vizagapatam.	Z.
Marungápuri ..	மருங்காபுரி ..	Trichinopoly ..	Z., P.O.
Masinigudi ..	మసినిగుడి ..	The Nílgiris ..	Village., P.O., P.S.
Mattigiri	மத்திகிரி ..	Salem ..	P.O.
Máyavaram ..	மாயவரம் ..	Tanjore ..	T., P.O., R.S., S.R., P.S., S.M., D.M.
Mélappálaiyam ..	மேலப்பாளையம் ..	Tinnevelly ..	P.O.
Mélupáka	మేలుపాక ..	Vizagapatam.	Z.
Mélúr	மேலூர் ..	Madura ..	T., P.O., S.R., P.S., S.M.
Méppáti	മേപ്പാടി ..	Malabar ..	P.O., P.S.
Mérangi	మేరంగి ..	Vizagapatam.	Z., P.O.
Métrátti	மேட்ராத்தி ..	Coimbatore ..	Z.
Méttupálaiyam ..	மேட்டுபாளையம்.	Coimbatore ..	P.O., R.S., S.M., S.R.
Meynánapuram ..	மெய்ஞானபுரம்	Tinnevelly ..	P.O.
Mimisal	மிமிசல் ..	Tanjore ..	P.O., P.S.
Minnál	மின்னல் ..	North Arcot ..	R.S., P.O., P.S.
Modalappatti ..	மொதலப்பட்டி ..	Salem ..	Z.
Mógallúru ..	మోగల్లూరు ..	Nellore ..	P.O., P.S.
Mogalturru ..	మొగల్తుర్రు ..	Gódávari ..	P.O., S.S.
Morappúr ..	மொரப்பூர் ..	Salem ..	R.S., P.S.
Múdabidri ..	ಮೂಡಬಿದ್ರಿ ..	South Canara.	Place of pilgrimage, S.R., P.S.
Muddanúru ..	ముద్దనూరు ..	Cuddapah ..	R.S., P.O.
Mudukulattúr ..	முதுகுளத்தூர் ..	Madura ..	P.O., S.R., P.S., S.M.
Munéru	మునేరు ..	Kistna ..	R.
Músi	మూసి ..	Nellore ..	R.
Musiri	முசிரி ..	Trichinopoly ..	T., P.O., S.R., P.S., S.M.
Muttánchetti Mittá.	முட்டாஞ்செட்டி மிட்டா.	Salem ..	Z.
Mutturagunádapat-nam.	முத்துரகுநாதபட்டணம்.	Madura ..	S.S.
Nágalápuram ..	நாகலாபுரம் ..	Tinnevelly ..	Z., P.O.
Nagari	నగరి ..	North Arcot ..	R., R.S., H., P.O., P.S.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Nagarikatakam ..	నగరికటకం ..	Ganjám ..	P.O.
Nakkapilli ..	నక్కపిల్లి ..	Vizagapatam ..	Z., P.O., P.S.
Námakkal ..	நாமக்கல் ..	Salem ..	T., P.O., Z., S.R., P.S., S.M., D.M.
Nancherla	నంచెర్ల ..	Bellary ..	R.S.
Nandalúru ..	నందలూరు ..	Cuddapah ..	R.S., P.O., D.M., P.S.
Nandigám	నందిగాం ..	Ganjám ..	Z.
Nandigáma ..	నందిగామ ..	Kistna ..	T., P.O., S.R., P.S.
Nángunéri ..	நாங்குநேரி ..	Tinnevelly ..	T., P.O., S.R., P.S., S.M.
Nannilam	நன்னிலம் ..	Tanjore ..	T., P.O., S.R., P.S., S.M., R.S.
Naraganti	నరగంటి ..	North Arcot ..	Z.
Narasannapéta ..	నరసన్నపేట ..	Ganjám ..	P.O., S.M., S.R., P.S.
Narasapatnam ..	నరసపట్నం ..	Vizagapatam ..	P.O., S.R., P.S., R.S.
Nárasinganpéttai ..	நாரசிங்கன்பேட்டை.	Tanjore ..	R.S., P.O.
Náráyanadévara-kéri.	నారాయణదేవరకేరి.	Bellary ..	P.O., D.M.
Náráyanavaram ..	నారాయణవరం ..	North Arcot ..	R., P.O.
Naupada	నౌపడ ..	Ganjám ..	P.O., S.S., R.S.
Náyudupéta ..	నాయుడుపేట ..	Nellore ..	P.O., P.S.
Negamam	நெகமம் ..	Coimbatore ..	Z., P.O., P.S.
Nellikuppam ..	நெல்லிகுப்பம் ..	South Arcot ..	P.O., R.S., S.R., P.S.
Nétrávati	ನೇತ್ರಾವತಿ ..	South Canara.	R.
Nidadavólu ..	నిడదవోలు ..	Gódávari ..	P.O., Z., R.S., P.S.
Nídámangalam ..	நீடாமங்கலம் ..	Tanjore ..	P.O., R.S., S.M., S.R., P.S.
Nilakkóttai ..	நிலக்கோட்டை ..	Madura ..	Z., P.O., S.R., S.S., P.S.
Nilambúr	നിലമ്പൂര ..	Malabar ..	Govt. teak plantation, P.S., P.O.
Nímgiri	నీంగిరి ..	Vizagapatam ..	H.
Nosam	నొసం ..	Kurnool ..	P.O., P.S.
Odaiyákulam ..	ஒடையாகுளம் ..	Coimbatore ..	Village.
Olakkúr	ஒலக்கூர் ..	South Arcot ..	R.S., P.O.
Olavakkót	ഒലവക്കോട ..	Malabar ..	P.O., R.S.
Omalúr	ஓமலூர் ..	Salem ..	S.M., P.O., S.R., P.S.
Orattanádu ..	ஒரத்தநாடு ..	Tanjore ..	P.O., S.R., P.S.
Ottappálam ..	ഒററപ്പാലം ..	Malabar ..	R.S., P.O., S.R., D.M., P.S.
Ottappidáram ..	ஒட்டப்பிடாரம் ..	Tinnevelly ..	T., P.O., S.R., S.M., P.S.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Pachaimalai ..	பச்சைமலை ..	Salem ..	H.
Padálam	படாளம் ..	Chingleput ..	R.S., P.O.
Pádarti	పాదర్తి ..	Nellore ..	Village.
Pákala	పాకల ..	Nellore ..	P., S.S., R.S., S.R.
Pálakódu	பாலகோடு ..	Salem ..	P.O., S.R., P.S.
Pálakollu	పాలకొల్లు ..	Gódávari ..	P.O., P.S.
Pálár	பாலார் ..	Chingleput ..	R.
Páléru	పాలేరు ..	Kistna ..	R.
Palivela	పలివేల ..	Gódávari ..	Z., P.O.
Palladam	பள்ளடம் ..	Coimbatore ..	T., P.O., S.R., P.S., S.M.
Pallárapalli Mittá.	பல்லாரபல்லிமிட்டா.	Salem ..	Z.
Pallávaram ..	பல்லாவரம் ..	Chingleput ..	P.O., R.S., P.S.
Pallikondai ..	பள்ளிகொண்டை..	North Arcot ..	P.O., R., S.M., P.S.
Pallippuram ..	പള്ളിപ്പുറം ..	Malabar ..	R.S., P.O.
Palúr	பாலூர் ..	Chingleput ..	R.S., P.O.
Palúr	பளூர் ..	North Arcot ..	R.S., P.O.
Pálúru	పాలూరు ..	Ganjám ..	Z.
Pámbaiyár ..	பாம்பையார் ..	South Arcot ..	R.
Pámidi	పామిడి ..	Anantapur ..	P.O., P.S.
Panapákkam ..	பணபாக்கம் ..	North Arcot ..	P.O., R.S., P.S.
Pánem	పాణెం ..	Kurnool ..	P.O., R.S., P. S.
Pápaghni	పాపఘ్ని ..	Cuddapah ..	R.
Pápanásam ..	பாபநாசம் ..	Tanjore ..	R.S., P.O., P.S., S.S.
Pápináyakanahalli.	పాపినాయకనహళ్లి.	Bellary ..	R.S.
Parali	പറളി ..	Malabar ..	R.S., P.O.
Paramagudi ..	பரமகுடி ..	Madura ..	P.O., S.R., S.M., D.M., P.S.
Parappanannáti ..	പരപ്പനങ്ങാടി ..	Malabar ..	R.S., P.O., P., D.M., P.S.
Paravanúr ..	பரவனூர் ..	South Arcot ..	R.
Parlákimedi ..	పర్లాకిమిడి ..	Ganjám ..	Z., P.O., S.M., S.R.
Párvatípuram ..	పార్వతీపురం ..	Vizagapatam ..	P.O., S.M., S.R., P.S., D.M.
Pásúr	பாசூர் ..	Coimbatore ..	R.S., P.O.
Pátakottacheruvu.	పాతకొత్తచెరువు ..	Anantapur ..	R.S.
Páta Tekkali ..	పాతటెక్కలి ..	Ganjám ..	Z., P.O.
Pattámbi	പട്ടാമ്പി ..	Malabar ..	R.S., P.O., P.S.
Pattesam	పట్టెసం ..	Gódávari ..	Z.
Pattikonda ..	పత్తికొండ ..	Kurnool ..	T., P.O., S.R., P.S., S.M.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Pattukkóttai ..	பட்டுக்கோட்டை.	Tanjore ..	T., P.O., S.R., P.S., S.M., D.M.
Pámban	பாம்பன் ..	Madura ..	P.O., P., S.R., P.S.
Payyóli	പയ്യോളി ..	Malabar ..	P.O., S.R., D.M., P.S.
Pedda Kimedi ..	పెద్దకిమిడి ..	Ganjám ..	Z.
Peddapádu ..	పెద్దపాడు ..	Cuddapah ..	R.S.
Peddápuram ..	పెద్దాపురం ..	Gódávari ..	T., P.O., S.R., P.S., S.M., D.M.
Pennéru	పెన్నేరు ..	Anantapur ..	R.S., P.O.
Pennéru	పెన్నేరు ..	Nellore ..	R.
Penukonda ..	పెనుకొండ ..	Anantapur ..	T., P.O., S.R., P.S., R.S., S.M., D.M.
Péraiyúr	பேரையூர் ..	Madura ..	Z., P.O., S.R.
Perambalúr ..	பெரம்பலூர் ..	Trichinopoly ..	T., P.O., S.R., P.S., S.M.
Perambúr	பெரம்பூர் ..	Chingleput ..	R.S., P.O.
Periyakulam ..	பெரியகுளம் ..	Madura ..	T., P.O., S.R., P.S., S.M.
Periyár	பெரியார் ..	Madura ..	R., P.S.
Perundurai ..	பெருந்துறை ..	Coimbatore ..	R.S., P.O., S.M., S.R., P.S.
Pérúr	பேரூர் ..	Coimbatore ..	Temple.
Péttaiváyttalai ..	பேட்டைவாய்த்தலை.	Trichinopoly.	P.O., R.S.
Piléru	పీలేరు ..	Cuddapah ..	P.O., S.M., S.R., P.S.
Pillúr	பில்லூர் ..	Salem ..	Z.
Pinchhá ..	పింఛా ..	Cuddapah ..	R.
Pirávidaiyánár ..	பிருவிடையாணூர்.	Tanjore ..	R.
Pithápuram ..	పిఠాపురం ..	Gódávari ..	P.O., Z., S.M., S.R., P.S., R.S.
Pódanúr	போதனூர் ..	Coimbatore ..	P.O., R.S.
Podili	పొదిలి ..	Nellore ..	P.O., S.M., S.R., P.S.
Pólúru	పోలూరు ..	Nellore ..	Z.
Ponnai Róddu ..	பொன்னைரோட்டு.	North Arcot ..	R.S., P.S.
Ponnaiyár ..	பொன்னையார்	South Arcot . Salem ..	R.
Ponnáni	പൊന്നാനി ..	Malabar ..	T., P.O., S.R., P., P.S., D.M., S.M., S.S.
Ponnéri	பொன்னேரி ..	Chingleput ..	T., P.O., S.R., P.S., S.M.
Poravipálaiyam ..	பொரவிபாளையம்.	Coimbatore ..	Z.
Pórumámilla ..	పోరుమామిళ్ల ..	Cuddapah ..	P.O., P.S.
Pottanam	பொட்டணம் ..	Salem ..	Z.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Púdi	பூடி ..	North Arcot ..	R.S.
Pudukkóttai ..	புதுக்கோட்டை ..	Trichinopoly ..	Native State.
Pudúr	புதூர் ..	Tinnevelly ..	Z., P.G., P.S.
Puduváyal ..	புதுவாயல் ..	Chingleput ..	P.O.
Púgalúr	பூகலூர் ..	Coimbatore ..	R.S., P.O.
Pulicherla ..	పులిచెర్ల ..	North Arcot ..	Z.
Pullangéru ..	పుల్లంగేరు ..	Cuddapah ..	R.
Púndi	పూండి ..	Ganjám ..	P.O., P.
Punganúru ..	పుంగనూరు ..	North Arcot ..	P.O., Z., S.M., S.R., P.S.
Puttúr	புத்தூர் ..	North Arcot ..	R.S., P.O., S.M., S.R., P.S.
Puttúr	புத்தூர் ..	Salem ..	Z.
Pyápali	ప్యాపలి ..	Kurnool ..	P.O., S.M., S.R., P.S.
Rádhápuram ..	ராதாபுரம் ..	Tinnevelly ..	P.O., S.M., S.R., P.S.
Rámachandra-puram.	రామచంద్రపురం ..	Gódávari ..	T., P.O., S.R., P.S., S.M.
Rámapatnam ..	ராமபட்டணம் ..	Coimbatore ..	Z.
Rambha	రంభ ..	Ganjám ..	P.O., Z., R.S., P.S.
Rámésvaram ..	ராமேஸ்வரம் ..	Madura ..	P.O., P., R.S.
Ránipéttai ..	ராணிபேட்டை ..	North Arcot ..	R., P.O., P.S.
Rásipuram ..	ராசிபுரம் ..	Salem ..	P.O., S.M., S.R., P.S.
Ráyachóti	రాయచోటి ..	Cuddapah ..	T.,P.O.,S.R.,P.S.,S.M.
Ráyalcheruvu ..	రాయల్చెరువు ..	Anantapur ..	R.S., P.O.
Ráyapuram ..	రాయపురం ..	Madras ..	R.S., P.O.
Rázampéta ..	రాజంపేట ..	Cuddapah ..	R.S., P.O., P.S.
Reddipalle ..	రెడ్డిపల్లె ..	Cuddapah ..	R.S.
Régadipalli ..	రేగడిపల్లి ..	Cuddapah ..	R.S.
Rékapalle ..	రేకపల్లె ..	Gódávari ..	Z.
Rénigunta ..	ரேணிகுண்ட ..	North Arcot ..	P.O., R.S., P.S.
Répalle	రేపల్లె ..	Kistna ..	T.,P.O.,S.R.,P.S.,S.M.
Rettayambádi ..	ரெட்டயம்பாடி ..	Madura ..	Z.
Ronabá	రోణబా ..	Ganjám ..	Z.
Rúpanagudi ..	రూపనగుడి ..	Bellary ..	P.O., P.S.
Rushikulya ..	రుషికుల్య ..	Ganjám ..	R.
Sabari	శబరి ..	Gódávari ..	R.
Sagiléru	సగిలేరు	{ Cuddapah .. / Kurnool .. }	} R.
Sáliyamangalam ..	சாலியமங்கலம் ..	Tanjore ..	R.S., P.O.
Sálúru	సాలూరు ..	Vizagapatam ..	Z.,S.M.,S.R.,P.O.,P.S.
Samaiyanallúr ..	சமையநல்லூர் ..	Madura ..	R.S., P.O.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Sámalpatti	சாமல்பட்டி ..	Salem	R.S.
Samattúr	சமத்தூர் ..	Coimbatore ..	Z.
Sandúr	சந்தூர் ..	South Arcot ..	....
Sangamvalasa ..	సంగంవలస ..	Vizagapatam ..	Z.
Sankaranayinár-kóyil.	சங்கரநயினார்கோயில். ..	Tinnevelly ..	T., P.O., S.R., P.S., S.M.
Sankarápuram ..	சங்கராபுரம் ..	South Arcot ..	P.O.
Sáptúr	சாப்டூர் ..	Madura ..	Z., P.O., P.S.
Sárada	శారద ..	Vizagapatam ..	R.
Sarkár Válavandi Mittá.	சர்க்கார்வாளவந்திமிட்டா.	Salem ..	Z.
Sárvakóta	సార్వకోట ..	Ganjám ..	Z., P.A., P.S.
Sarvasiddhi ..	సర్వసిద్ధి ..	Vizagapatam ..	T.
Sattánkulam ..	சாத்தான்குளம் ..	Tinnevelly ..	P.O., S.R., P.S.
Sattenapalle ..	సత్తెనపల్లె ..	Kistna ..	T., P.O., S.R., P.S., R., S.M.
Sáttúr	சாத்தூர் ..	Tinnevelly ..	T., P.O., R.S., S.R., P.S., S.M., D.M.
Satyamangalam ..	சத்யமங்கலம் ..	Coimbatore ..	T.,P.O.,S.R.,P.S.,S.M.
Savudám	సవుడాం ..	Ganjám ..	Z.
Sérndanúr ..	சேர்ந்தனூர் ..	South Arcot ..	R.S.
Sérugadá	శేరుగడా ..	Ganjám ..	Z., P.O., P.S.
Séttúr	சேத்தூர் ..	Tinnevelly ..	Z.
Sevvalpatti ..	செவ்வல்பட்டி ..	Tinnevelly ..	Z., P.G.
Sevvápéttai Róddu.	செவ்வாபேட்டை ரோட்டு.	Chingleput ..	R.S.
Sérmádévi	சேர்மாதேவி ..	Tinnevelly ..	P.O., S.R., P.S.
Shérumahammadu-puram.	షేరుమహమ్మదుపురం	Vizagapatam.	Z.
Siddhavattam ..	సిద్ధవట్టం ..	Cuddapah ..	T., P.O., R.S., S.R., P.S.
Sígúr	ಸೀಗೂರ್ ..	The Nílgiris ..	G.
Sikkil	சிக்கில் ..	Tanjore ..	R.S., P.G.
Silléru	సిల్లేరు ..	Vizagapatam.	R.
Singalándapuram..	சிங்கலாந்தபுரம்.	Salem ..	Z.
Singampatti ..	சிங்கம்பட்டி ..	Tinnevelly ..	Z., P.G.
Singánallúr ..	சிங்காநல்லூர் ..	Coimbatore ..	R.S.
Singanamala ..	సింగనమల ..	Anantapur ..	P.O.
Singaperumálkóyil.	சிங்கபெருமாள் கோயில்.	Chingleput ..	R.S., P.O., P.S.
Singarázu	సింగరాజు ..	Ganjám ..	H.
Siripuram	సిరిపురం ..	Vizagapatam.	Z.
Siruguppa	ಸಿರುಗುಪ್ಪ ..	Bellary ..	P.O., S.M., S.R., P.S.
Sirumalai	சிறுமலை ..	Madura ..	H.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Sítánadi	ಸೀತಾನದಿ ..	South Canara	R.
Sittár	சித்தார் ..	Tanjore ..	R.
Sittár	சிற்றூர் ..	Tinnevelly ..	R.
Sivagiri	சிவகிரி ..	Tinnevelly ..	Z., P.O., S.R., P.S.
Sivakási	சிவகாசி ..	Tinnevelly ..	P.O., S.R., P.S.
Sivasamudram ..	சிவசமுத்திரம் ..	Coimbatore ..	Falls of the Cauvery.
Sólasirámani ..	சோலசிராமணி ..	Salem ..	Z.
Sólavandán ..	சோளவந்தான் ..	Madura ..	R.S., P.O., S.R., P.S.
Sómanúr	சோமனூர் ..	Coimbatore ..	R.S., P.O.
Sómpéta	సోంపేట ..	Ganjám ..	P.O., Z., S.M., S.R., R.S., D.M., P.S.
Sríharikóta ..	శ్రీహరికోట ..	Nellore ..	P.O., P.S.
Sríperumbúdúr ..	ஸ்ரீபெரும்பூதூர்.	Chingleput ..	P.O., S.M., S.R., P.S.
Srírangam.. ..	ஸ்ரீரங்கம் ..	Trichinopoly.	P.O., S.R., P.S.
Srívaikuntam ..	ஸ்ரீவைகுண்டம் ..	Tinnevelly ..	P.O., S.M., P.S., S.R., D.M.
Srívilliputtúr	ஸ்ரீவில்லிபுத்தூர்.	Tinnevelly ..	T., P.O., S.R., P.S., S.M., D.M.
Subrahmanya ..	ಸುಬ್ರಹ್ಮಣ್ಯ ..	South Canara.	Place of Hindu pilgrimage, P.G., P.S.
Súlúr	சூலூர் ..	Coimbatore ..	R.S., P.O., S.R., P.S.
Sundaraperumál-kóyil.	சுந்தரபெருமாள் கோயில்.	Tanjore ..	R.S., P.G.
Sunnapugunta ..	సున్నపుగుంట ..	Chingleput ..	S.S., P.O.
Suradá	సురడా ..	Ganjám ..	P.O., S.M., S.R., P.S.
Súramangalam ..	சூரமங்கலம் ..	Salem	P.O., R.S., P.S.
Surangi	సురంగి ..	Ganjám ..	Z., P.S.
Surlá	సుర్లా ..	Ganjám ..	P.O., S.S.
Suruliyár	சுருளியார் ..	Madura ..	R.
Suvámimalai ..	சுவாமிமலை ..	Tanjore ..	P.O., S.R., P.S.
Suvarnanadi ..	ಸುವರ್ಣನದಿ ..	South Canara.	R.
Swarnamukhi ..	స్వర్ణముఖి ..	Nellore ..	R.
Tada	తడ ..	Nellore ..	P.O., S.S., P.S.
Tálavádi	தாளவாடி ..	Coimbatore ..	P.O., S.R., P.S.
Talipparamba ..	തളിപ്പറമ്പ ..	Malabar ..	P.O., S.M., S.R., P.S., D.M.
Tállapúdi	తాళ్లపూడి ..	Gódávari ..	P.O., P.S.
Támbrahalli ..	తాంబ్రహళ్ళి ..	Bellary ..	P.O., P.S.
Tammiléru ..	తమ్మిలేరు ..	Gódávari ..	R.
Tanakallu	తనకల్లు ..	Cuddapah ..	P.S., R.S., P.O., P.S.
Tangasséri ..	തങ്കശ്ശേരി ..	Malabar ..	P., S.M., S.R.
Tangellamúdi ..	తంగెళ్లమూడి ..	Gódávari ..	Z.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Tanuku	తణుకు ..	Gódávari ..	T., P.O., S.R., P.S., S.M., D.M.
Tarlá	తర్లా ..	Ganjám ..	Z.
Tattappárai ..	தட்டப்பாறை ..	Tinnevelly ..	R.S.
Tekkalakóta ..	తెక్కలకోట ..	Bellary ..	P.O., P.S.
Tekkali Raghunádhapuram.	టెక్కలి రఘునాథపురం.	Ganjám ..	P.O., Z., S.M., S.R., P.S.
Télu	తేలు ..	Vizagapatam.	R.
Tenkarai	தென்கரை ..	Tinnevelly ..	T.
Tenkási	தென்காசி ..	Tinnevelly ..	T., P.O., S.R., P.S., S.M.
Ten Virinchipuram.	தென்விரிஞ்சிபுரம்.	North Arcot ..	P.O., R.
Teppakkulam ..	தெப்பக்குளம் ..	Trichinopoly.	P.O.
Tillaivilágam ..	தில்லைவிளாகம் ..	Tanjore ..	R.S.
Tindamangalam ..	திண்டமங்கலம் ..	Salem ..	Z.
Tindivanam ..	திண்டிவனம் ..	South Arcot ..	T., P.O., R.S., S.R., P.S., D.M.
Tinnanúr	தின்னனூர் ..	Chingleput ..	R.S., P.O., P.S.
Tiruchendúr ..	திருச்செந்தூர் ..	Tinnevelly ..	P.O., S.R., P.S.
Tiruchengódu ..	திருச்செங்கோடு.	Salem ..	T., P.O., S.R., P.S.
Tiruchuli	திருச்சுளி ..	Madura ..	P.O., S.M., S.R., P.S.
Tirukkáttuppalli ..	திருக்காட்டுப்பள்ளி.	Tanjore ..	P.O., S.R.
Tirukkazhikkunram.	திருக்கழிக்குன்றம்.	Chingleput ..	P.O., P.S
Tirukkóyilúr ..	திருக்கோயிலூர்.	South Arcot ..	T., P.O., S.R., S.M., D.M., P.S., R.S.
Tirumalai Mittá ..	திருமலைமிட்டா ..	Salem ..	Z.
Tirumangalam ..	திருமங்கலம் ..	Madura ..	T., P.O., R.S., S.M., S.R., P.S.
Tirumulavásal ..	திருமுலவாசல் ..	Tanjore ..	P., P.O., P.S.
Tirunáttiyattángudi.	திருநாட்டியத்தான்குடி.	Tanjore ..	R.S.
Tiruparankunram.	திருபரங்குன்றம்.	Madura ..	R.S., P.S.
Tirupati	తిరుపతి ..	North Arcot ..	P.O., R.S., S.M., D.M., S.R., P.S.
Tiruppanandál ..	திருப்பனந்தாள்.	Tanjore ..	P.O., P.S.
Tiruppáppuliyúr ..	திருப்பாப்புலியூர்.	South Arcot ..	P.O., R.S., P.S.
Tiruppattúr ..	திருப்பத்தூர்	Salem ..	T., P.O., R.S., S.M., S.R., P.S., D.M.
		Madura ..	P.O., S.M., S.R., P.S.
Tirupporúr ..	திருப்போரூர் ..	Chingleput ..	P.O., S.R., P.S.
Tiruppúr	திருப்பூர் ..	Coimbatore ..	P.O., R.S., S.R., P.S.
Tiruppuvanam ..	திருப்புவனம்	Madura ..	P.O., S.R., P.S.
		Tanjore ..	P.O.
Tirúr	തിരൂര ..	Malabar ..	P.O., R.S., D.M.
Tirúrannáti ..	തിരൂരങ്ങാടി ..	Malabar ..	P.O., S.M., S.R., P.S.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Tiruttani	திருத்தணி ..	North Arcot ..	P.O., R.S., H., S.M., S.R., P.S.
Tirutturaippúndi ..	திருத்துறைப்பூண்டி.	Tanjore ..	T., P.O., S.R., P.S., R.S., S.M., D.M.
Tiruvadamarudúr..	திருவடமருதூர் ..	Tanjore ..	P.O., R.S., S.M., S.R., P.S.
Tiruvádánai ..	திருவாடானை ..	Madura ..	P.O., S.M., S.R., P.S.
Tiruvádi	திருவாதி ..	Tanjore ..	P.O., S.M., S.R., P.S., D.M.
Tiruvalam	திருவலம் ..	North Arcot ..	R.S., P.O., R., P.S.
Tiruvallúr	திருவள்ளூர் ..	Chingleput ..	T., P.O., R.S., S.R., P.S., S.M., D.M.
Tiruválúr	திருவாலூர் ..	Tanjore ..	P.O., R.S., S.M., S.R., P.S., D.M.
Tiruvannámalai ..	திருவண்ணாமலை.	South Arcot ..	T., P.O., S.R., R.S., P.S.
Tiruvéndipuram ..	திருவேந்திபுரம்.	South Arcot ..	Village, P.O.
Tiruvenkádu ..	திருவெண்காடு ..	Tanjore ..	P.O.
Tiruvennanallúr ..	திருவெண்ணநல்லூர்.	South Arcot ..	P.O., P.S.
Tiruverumbúr ..	திருவெறும்பூர் ..	Trichinopoly ..	R.S., P.O.
Tiruvettipuram ..	திருவெட்டிபுரம்.	North Arcot ..	P.O., S.R.
Tiruvottiyúr ..	திருவொத்தியூர்.	Chingleput ..	R.S., P.S.
Tiruvúr	திருவூர் ..	Chingleput ..	Z.
Tittagudi	திட்டகுடி ..	South Arcot ..	P.O., S.M., P.S., S.R.
Titte	திட்டெ ..	Tanjore ..	R.S.
Tondaiyárpéttai ..	தொண்டையார்பேட்டை.	Madras ..	R.S.
Tondi	தொண்டி ..	Madura ..	P.O., P., P.S.
Tondiyár	தொண்டியார் ..	South Arcot ..	R.
Tóppytturai ..	தோப்புத்துறை ..	Tanjore ..	P., P.O.
Tórnagallu ..	తోర్నగల్లు ..	Bellary ..	R.S.
Tótapalle	తోటపల్లె ..	Gódávari	Z.
Tudiyalúr	துடியலூர் ..	Coimbatore ..	R.S., P.O.
Tulukkapatti ..	துலுக்கபட்டி ..	Tinnevelly ..	R.S., P.O
Tummalapenta ..	తుమ్మలపెంట ..	Nellore ..	Village, P.
Tummangurichi ..	தும்மங்குரிச்சி ..	Salem ..	Z.
Tungabhadra ..	తుంగభద్ర ..	Bellary ..	R., R.S., P.O.
Tungávi	துங்காவி ..	Coimbatore ..	Z.
Tuni	తుని ..	Gódávari ..	P.O., S.M., S.R., P.S., R.S.
Turaiyúr	துறையூர் ..	Trichinopoly..	P.O., Z., S.M., S.R., P.S.
Tyága Durgam ..	தியாகதுர்க்கம் ..	South Arcot ..	H., P.O., P.S.
Udaiyárpálaiyam ..	உடையார்பாளையம்.	Trichinopoly ..	T., Z., P.O., S.M., P.S.
Udayagiri	ఉదయగిరి ..	Nellore ..	T., P.O., S.M., S.R., P.S.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Udipi	ಉಡಿಪಿ ..	South Canara.	T., P.O., S.R., P.S., S.M., S.S.
Ulundúrpéttai ..	உளுந்தூர்பேட்டை.	South Arcot ..	P.O., S.M., S.R., P.S.
Únjalúr	ஊஞ்சலூர் ..	Coimbatore ..	R.S., P.O.
Uppár	உப்பார் ..	Tinnevelly ..	R.
Uppinangadi ..	ಉಪ್ಪಿನಂಗಡಿ ..	South Canara.	T., P.O., S.R., P.S., S.M.
Úrampádu	ఊరంపాడు ..	Cuddapah ..	R.S.
Uratla	ఉరట్ల ..	Vizagapatam ..	Z., P.O., P.S.
Uravakonda ..	ఉరవకొండ ..	Anantapur ..	P.O., S.M., P.S., S.R.
Urkkádu	ஊர்க்காடு ..	Tinnevelly ..	Z.
Urlám	ఉర్లాం ..	Ganjám ..	Z., P.O.
Usilampatti ..	உசிலம்பட்டி ..	Madura ..	P.O., S.M., S.R., P.S.
Uttamapálaiyam ..	உத்தமபாளையம்.	Madura ..	P.O., S.M., S.R., P.S.
Úttangarai ..	ஊத்தங்கரை ..	Salem ..	T., P.O., S.R., P.S.
Úttukuli	ஊத்துகுளி ..	Coimbatore ..	R.S., P.O., Z., P.S.
Úttumalai ..	ஊற்றுமலை ..	Tinnevelly ..	Z., P.S.
Vadamadurai ..	வடமதுரை ..	Madura ..	R.S., P.O., P.S.
Vadavár	வடவார் ..	South Arcot ..	R.
Vada Virinchi-puram.	வடவிரிஞ்சிபுரம்	North Arcot ..	R.S.
Vádimittá	வாடிமிட்டா ..	Tinnevelly ..	Z.
Vaidísvarankóyil ..	வைதீஸ்வரன் கோயில்.	Tanjore ..	R.S., P.O.
Vaigai	வைகை ..	Madura ..	R.
Vaippár	வைப்பார் ..	Tinnevelly ..	R., P.O., S.S., P.
Vaira	వైర ..	Kistna ..	R.
Vaiyampatti ..	வையம்பட்டி ..	Trichinopoly ..	R.S., P.O., P.S.
Valattúr	வளத்தூர் ..	North Arcot ..	R.S., P.O.
Válayár	വാളയാറ ..	Malabar ..	R.S.
Valiyár	வலியார் ..	Trichinopoly ..	R.
Vallam	வல்லம் ..	Tanjore ..	P.O., S.M., S.R., P.S.
Vallúru	వల్లూరు ..	Kistna ..	Z.
Vamsadhára ..	వంశధార ..	Ganjám ..	R.
Vánamádévi ..	வானமாதேவி ..	South Arcot ..	Village.
Vandalúr	வண்டலூர் ..	Chingleput ..	R.S., P.O.
Vandúr	വണ്ടൂര ..	Malabar ..	P.O., S.R., P.S.
Vániyambádi ..	வாணியம்பாடி ..	Salem ..	P.O., R.S., S.M., S.R., P.S.
Varáganadi ..	வராகநதி ..	South Arcot ..	R.
Varttiráyiruppu ..	வர்த்திராயிருப்பு.	Tinnevelly ..	P.O., S.M., S.R., P.S.
Vasantaváda ..	వసంతవాడ ..	Gódávari ..	Z., P.O., P.S.
Vásudévanallúr ..	வாசுதேவநல்லூர்	Tinnevelly ..	P.O.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—continued.

Names.	Vernacular.	District.	Remarks.
Vatakkanjeri ..	വടക്കഞ്ചേരി ..	Malabar ..	P.O., P.S.
Vayittiri ..	വയിത്തിരി ..	Malabar ..	P.O., S.M., S.R., P.S., D.M.
Védapatti	வேடபட்டி ..	Coimbatore ..	Z.
Védáranniyam ..	வேதாரண்ணியம்.	Tanjore ..	P.O., S.M., S.R., S.S., P.S.
Védasandúr ..	வேடசந்தூர் ..	Madura ..	P.O., S.M., S.R., P.S.
Védavati	వేదవతి ..	Bellary ..	R.
Végayammapéta ..	వేగయమ్మపేట ..	Gódávari ..	Z.
Vélánganni ..	வேளாங்கன்னி ..	Tanjore ..	P., P.S.
Veldurti	వెల్దుర్తి ..	Kurnool ..	P.O., P.S.
Vellár	வெள்ளார் ..	South Arcot ..	R.
Velliyangiri ..	வெள்ளியங்கிரி ..	Coimbatore ..	H.
Vélukkurichi ..	வேளுக்குறிச்சி ..	Salem ..	Z.
Vélúr	வேலூர் ..	Madura ..	Z.
Vendódu	వెండోడు ..	Nellore ..	R.S., P.S.
Venkatáchalam chatram.	వెంకటాచలంసత్రం.	Nellore ..	R.S., P.S.
Venkatagiri ..	వెంకటగిరి ..	Nellore ..	P.O., Z., S.M., R.S., S.R., P.S.
Vennár	வெண்ணார் ..	Tanjore ..	R.
Vétapálemu ..	వేటపాలెము ..	Kistna ..	P.O., P.S.
Véttagáranpudúr ..	வேட்டகாரன்புதூர்.	Coimbatore ..	Village.
Vettár	வெட்டார் ..	Tanjore ..	R., R.S.
Vettattupudiyan-náti.	വെട്ടത്തുപുതിയങ്ങാടി	Malabar ..	P.O., S.M., S.R., P.S.
Vikravándi ..	விக்கிரவாண்டி ..	South Arcot ..	R.S., S.R., P.O., P.S.
Viláttikulam ..	விளாத்திகுளம் ..	Tinnevelly ..	P.O., S.M., S.R., P.S.
Vinukonda ..	వినుకొండ ..	Kistna ..	T., P.O., S.R., P.S., R.S.
Vírapperumánallúr.	வீரப்பெருமாநல்லூர்.	South Arcot ..	Village.
Virápuram ..	వీరాపురం ..	Bellary ..	R.S.
Víravaram ..	వీరవరం ..	Gódávari ..	Z.
Víravásaramu ..	వీరవాసరము ..	Gódávari ..	P.O., P.S.
Virudupatti ..	விருதுபட்டி ..	Tinnevelly ..	R.S., P.O., S.M., S.R., P.S.
Visháram	விஷாரம் ..	North Arcot ..	P.O.
Vontimitta ..	వొంటిమిట్ట ..	Cuddapah ..	P.O., R.S., P.S.
Vujani	వుజని. ..	Bellary ..	P.O., P.S.
Wellington ..	....	The Nílgiris ..	P.O., P.S.

No. II.—*Alphabetical List of the Names of Places in the Madras Presidency, &c.*—conti ued.

Names.	Vernacular.	District.	Remarks.
Yádiki	యాడికి ..	Anantapur ..	P.O., S.M., P.S.
Yellamanchili ..	యెల్లమంచిలి ..	Gódávari ..	P.O., Z., S.R., R.S., P.S., D.M.
Yemmiganúru ..	యెమ్మిగనూరు ..	Bellary ..	P.O., S.M., S.R., P.S.
Yernagúdem ..	యెర్నగూడెం ..	Gódávari ..	T., Z., S.R., S.M., R.S.
Yerraguntla ..	యెర్రగుంట్ల ..	Cuddapah ..	R.S., P.O., P.S.

D. signifies District. T. Taluk. Z. Zamindari. H. Hill. R. River. P.O. Post Office. R.S. Railway Station. J. Jághír. G. Ghát. P. Port. S.R. Sub-Registrar's Station. S.M. Sub-Magistrate's Station. P.S. Police Station. S.S. Salt Station. D.M. District Munsif's Station.

B.Ps., No. 189, 18-4-93; No. 386, 30-6-93; No. 474, 19-8-93; No. 515, 6-9-93; No. 565, 2-10-93; No. 582, 10-10-93; No. 13, 15-1-94; No. 133, 31-3-94.

Order 165, para. 9.]

APPENDIX VIII.

Part I.

Current Register of darkhasts received in the office.

(Each item must be separately ruled off.)

Number in this register.	Date of darkhast.	If current document from outside, date of receipt; otherwise date of entry in this register.	Number and name of village in which the land applied for lies. — Number.	Number and name of village in which the land applied for lies. — Name.	Name of the — Darkhastdar.	Name of the — Objector.	Name of the village in which the darkhastdar or objector resides.	Particulars of the field applied for.	Number of the field.	Area.	Assessment.	Date of sending the darkhast received in the taluk office for village officer's report.	Date of receipt of "A" memorandum from the village officers.	Reference sent out. — If a paper going out in original, copy of the reference; date and brief abstract of reference in other cases. Outgoing reminders to be entered here in red ink.	Reference sent out. — Outside number and date of reply.	Whether the darkhast was accepted or not and date.	Date of sending it to the village officers by the Tahsildar.	Number and date of disposal, if disposed of by number. Copy of the disposal in other cases.	Date of sanction of sub-division.
1	2	3	4		5		6	7	8	9	10	11	12	13		14	15	16	17
										ACS. C.	RS. A. P.								

B.P., No. 437, 13-12-97.

PART II.

Current Register of transfer applications received in the office.

(Each item must be separately ruled off.)

Number in this register.	Date of application for transfer.	If current document from outside, date of receipt; otherwise date of entry in this register.	Number and name of the person who applies for a transfer.	Names of objectors, if any.	Number and name of the person in whose name the transfer was proposed.	Name of the village in which the field lies.	Whether Government or inam.	Whether dry or wet.	Survey number and sub-division letters.	Area.		Assessment or quit-rent.			Additional particulars of the transfer.	Reference sent out.		In what sense disposed of.	Number and date of disposal, if disposed of by number. Copy of the disposal in other cases.	Date of sanction of sub-division.
																If a paper going out in original, copy of the reference; date and brief abstract of reference in other cases. Outgoing reminders to be entered here in red ink.	Outside number and date of reply.			
1	2	3	4	5	6	7	8	9	10	11		12			13	14		15	16	17
										ACS.	C.	RS.	A.	P.						

PART III.

Current Register of relinquishments received in the office.

(Each item must be separately ruled off.)

Number in this register.	Date of application for relinquishment.	If current document from outside, date of reciept; otherwise date of entry in this register.	Village.	Number of patta and name of the pattadar or inamdar.		Particulars of the field relinquished.								Reference sent out.		In what sense disposed of.	Number and date of disposal, if disposed of by number. Copy of the disposal in other cases.
				No.	Name.	Government or inam	Dry or wet.	Survey number and sub-division letters.	Area.		Assessment or quit-rent.			If a paper going out in original, copy of the reference; date and brief abstract of reference in other cases. Outgoing reminders to be entered here in red ink.	Outside number and date of reply.		
1	2	3	4	5		6								7		8	9
									ACS.	C.	RS.	A.	P.				

Order 165, para. 28.]

APPENDIX IX.

List of subjects to be dealt with in the Alphabetical Index.

A

Abkári.
Accounts.
Acquisition of Land—*vide* Compensation.
Act I of 1894.
Act II of 1864—*vide* Revenue Recovery Act.
Act VIII of 1865—*vide* Rent Recovery Act.
Acts and Regulations.
Administration Report and Statistical Returns.
Advances under Land Improvement Act—*vide* Loans.
Age—*vide* Officers.
Agreement—*vide* Accounts.
Agriculture.
Alienations—*vide* Land.
Allowance.
Anicut.
Appeals.
Appointment.
Archæology.
Arms and Ammunition.
Arrack—*vide* Abkári.
Arrears.
Assessment.
Assessors—see Jurors.
Atlas—*vide* Maps.
Ayan to Poramboke.

B

Banks.
Barúr Tank Project—*vide* Tanks.
Batta—*vide* Travelling Allowance.
Belts and Badges.
Bench Magistrates—*vide* Magistrate.
Béríz—see Revenue.
Bills.
Birth and Death—*vide* Vital Statistics.
Boats.
Books and Publications.
Bought-in Land—*vide* Land.
Boundary dispute.
Brewery—*vide* Abkári.
Budgets
Buildings.
Bungalows—see Buildings.
Burial and Burning Ground.

C

Camping Ground—*vide* Military.
Canals—see Ferry.
Cantonment.
Cash chest—*vide* Treasury.
Cash Recovery.
Cattle diseases.
Cattle-pounds.
Cemetery.
Census.
Cesses.
Channel disputes—*vide* Irrigation.
Channels.
Charitable Institutions.
Chávadi—*vide* Choultry.
Chemico-legal Examinations.
Cheques—*vide* Treasury.
Cholera.
Choultry.
Christian Burial Grounds.
Christian Marriage Act.
Cinchona.
Civil Returns.
Civil Suits—see Suits.
Clocks—*vide* Furniture.
Coffee.
Coin
Collection.
Collectors—*vide* Covenanted Officers
Compensation.
Confiscation
Construction and Repairs—*vide* Petty Construction and Repairs.
Contingency.
Copying machines.
Copyists' Rules—*vide* Records.
Copyright.
Correspondence.
Cotton and Jute.

List of subjects to be dealt with in the Alphabetical Index—cont.

Country Liquor—*vide* Abkári.
Court of Wards.
Covenanted Officers.
Cowle.
Crop Statement—*vide* Periodicals.
Cultivation.
Currency Chest } —*vide* Treasury.
Currency Notes }
Customs.
Cutcherry—see Buildings.
Cyclostyles—*vide* Copying machines

D

Darkhásts.
Dead-house.
Debts.
Defalcation—*vide* Treasury.
Defaulters—*vide* Revenue Defaulters.
Demand of other Districts.
D.C.B. Statements.
Demarcation — *vide* Survey and Settlement.
Deposit.
Depot—*vide* Abkári.
Deputy Collectors — *vide* Uncovenanted Officers.
Devastanam—*vide* Religious Institutions.
Dismissal and Suspension.
Distillation and Distillery—*vide* Abkári.
District Post—see Postal.
District Press—*vide* Press.
Divisional charges—*vide* Officers.
Document.
Documents impounded for adjudication—*vide* Stamps.
Double crop land.

E

Earth salt—see Salt.
Ecclesiastical.
Economic Condition and Products.
Education.
Embezzlement—*vide* Land Revenue
Emigration—*vide* Immigration and Emigration.
Endowments.
Epigraphical.
Errata.
Escheat.
Establishment.
Estimate and Plans.
Ethnographical.
Examination.
Exchange Compensation.
Exhibition.
Extradition.

F

Factory.
Fairs and Festivals.
Famine.
Fasaljásti.
Fasalkammi.
Fees to Pleaders.
Fencing.
Ferry.
Field Measurement Books—*vide* Survey.
Fifty-five years' order.
Financial.
Fines.
Fire.
Fishery.
Floods.
Food-grains.
Foreign Liquor.
Forest.
Forms—*vide* Stationery.
Freeholds.
Furniture.

G

Game.
Ganja—*vide* Abkári.
Gazette.
Geological Survey.
Glossary.
Government Farm.
Government Grant.
Government Pleader.
Grain.
Grámanattam.
Gratuity—*vide* Pension.
Gumásta.

H

Halting Allowance—see Travelling Allowance.
Head-quarters.
Hills.
Holidays—*vide* Leave.

List of subjects to be dealt with in the Alphabetical Index—cont.

Hospitals—*vide* Medical.
House-site—*vide* Darkhásts.

I

Immigration and Emigration.
Imperial Institute.
Imported Labour—*vide* Immigration and Emigration.
Inams.
Income-tax.
Indian inscriptions—*vide* Archæology.
Industries.
Insects.
Insolvency.
Interest.
Iron.
Irrigation.
Irrigation Cess Fund—*vide* Cesses.

J

Jághír.
Jails and Convicts.
Jamábandi.
Janmabhógam.
Jódi.
Joining time.
Jurisdiction.
Jurors.
Jute—see Cotton.

K

Kházi and Muhammadan Marriage.
Kistbandi.
Kudimarámat—*vide* Irrigation.
Kumari cultivation.

L

Laccadives.
Land cess—*vide* Cesses.
Land Revenue.
Land.
Lanka.
Law and Justice.
Leases.
Leave.
License for quarrying stones and for prospecting and mining purposes.
Liquor shops—*vide* Abkári.
Loans.
Local Fund.
Lunatics.

M

Machinery.
Magistrate.
Málikhána allowance.
Manuals—*vide* Books.
Manure.
Maps.
Medical.
Méras.
Meteorological.
Military.
Mills.
Mines and Minerals.
Mittás.
Movable property—*vide* Property.
Municipality.

N

Nánal.
Newspaper.
Note books (confidential) — *vide* Income-tax.

O

Objection statement.
Office Routine.
Officers.
Official publications.
Opium.
Overpayment.

P

Paper—see Stationery.
Pattá.
Pay—see Salary.
Pension and Gratuity
Periodicals.
Permanent Advance.
Permanent Pattás.
Permits.
Péshkash.
Petitions.
Petroleum.
Petty Construction and Repairs.
Pilgrims.
Plans—*vide* Maps.
Ploughs—*vide* Machinery.

List of subjects to be dealt with in the Alphabetical Index—cont.

Police.
Political.
Pony breeding and Pony Shows.
Poramboke Lands.
Postal and Telegraphic.
Pounds—*vide* Cattle-pounds.
Powers.
Press.
Prickly-pear.
Process service.
Products.
Prohibitive Order.
Property.
Proposition statement—*vide* Establishment.
Public Prosecutor—*vide* Government Pleader.
Public Service.
Public Works.

Q

Quarries.
Quinine.
Quit-rent—*vide* Government Grant.

R

Railways.
Rainfall—*vide* Seasons.
Rain-gauge.
Records.
Refunds.
Registers—*vide* Records.
Registration
Regulations—see Acts.
Religious Institutions.
Relinquishment.
Remission.
Remission under Waste Land Rules.
Remittance Transfer Receipt.
Rent, Rates and Taxes.
Rent Recovery Act VIII of 1865.
Returns.
Revenue.
Revenue Defaulters.
Revenue Inspectors.
Revenue Recovery Act II of 1864.
Rewards.
Rice-batta—*vide* Military.

S

Salary.
Salt and Saltpetre.
Sanads—*vide* Title-deeds.
Sanitation.
Schools.
Seals.
Search fees.
Seasons.
Security.
Service Books.
Sessions.
Settlement—*vide* Survey.
Sheds—*vide* Buildings.
Shroffs.
Shrótriem.
Small-pox—*vide* Vaccination.
Snakes—*vide* Wild Animals.
Special Fund.
Special Grants.
Stallions.
Stamps.
Stamp Vendor—*vide* Stamps.
Standing Orders, &c., Board's.
State prisoner.
Stationery and Stores.
Statistical Returns.
Stores.
Sub-division of Survey field.
Sugar and Coffee plantation—*vide* Industries.
Suits.
Summonses.
Survey, Settlement and Demarcation.
Survey instruments.
Suspension—*vide* Dismissal.

T

Tahsildars—Taluk Establishment.
Taluk accounts.
Taluk Cutcherry—*vide* Buildings.
Tank-bed.
Tanks.
Tavern—*vide* Abkári.
Tea.
Telegraph—*vide* Postal.
Telephone—*vide* Postal.
Temples—*vide* Religious Institutions.
Tents and Tentage.
Tírvajásti.
Tírvakammi.
Title-deeds.
Titles.
Toddy—*vide* Abkári.
Tolls.
Tombs.

List of subjects to be dealt with in the Alphabetical Index—cont.

Tope.
Tour.
Trade.
Transfer of charge—*vide* Appointment.
Transfer of land from wet to dry.
Transfer of villages.
Transliteration.
Travellers.
Travelling Allowance.
Treasure-Trove.
Treasury.
Treasury and Accounts.
Trees.
Tree-tax—see Abkári.
Trees and Topes.
Typograph—*vide* Copying machines.
Type designs—*vide* Buildings.

U

Unanswered references—*vide* Periodicals.
Unclaimed property—*vide* Property.
Uncovenanted Officers.
Unions.

V

Vaccination.
Vakíls—*vide* Suits.
Vagrants.
Village Accounts and Registers.
Village Manual.
Village Officers.
Village Service Fund.
Village site—*vide* Grámanattam.
Volunteers.
Vital Statistics.

W

Wages.
Warehouses.
Warrants.
Wastage—*vide* Abkári.
Waste land.
Waste land rules.
Water dispute—*vide* Irrigation.
Water diversion.
Water-rate—*vide* Tírvajásti.
Water-supply scheme.
Weights and Measures.
Wells and Well rules.
Wheat *vide* Grain.
Whipping.
Wild animals.

Y

Yeomiah, &c.

Z

Zamín.

Order 169, para. 7 (i).]

APPENDIX X.

List of Records to be retained and to be destroyed.

Note.—All files of Government Orders and Board's Proceedings containing authoritative executive orders and rulings, &c., and all material papers connected with permanent rights of Government or the public in property of any kind whatever should be permanently retained, as well as all laws, rules, notifications and their interpretations and communications to or from higher authorities relating to results of important inquiries set on foot unless printed in any books published and supplied by Government.

AGRICULTURE.

To be retained.

	After Years.
1. Annual reports of the Department of Land Records and Agriculture.	
2. Special Products—Reports on cultivation of tea, coffee, cinchona.	
3. Experimental cultivation—Reports on	
4. Papers relating to wells and well irrigation—*vide* Statistics.	
5. Agricultural wages—*vide* Taluk accounts.	
6. Diseases of crops, locusts, &c.—Correspondence connected with.	
7. Miscellaneous—Papers of permanent interest, *e.g.*, records of correspondence of Commercial Farm in South Arcot. Papers relating to the conduct of Agricultural shows, exhibitions, &c.	

To be destroyed.

1. Crop experiments—Correspondence connected with—of purely routine nature	3
2. Crop forecasts and outturns—*vide* Taluk accounts.	
3. Farming—Correspondence and reports connected with improved ploughs, implements, ensilage, manuring, &c.	5
4. Cattle-breeding, &c.—*vide* Farm stock.	
5. Miscellaneous—All papers not otherwise provided for ..	3
a 6. Half-yearly statement of wages	5
7. Statement of cotton, coffee and tea cultivation	3 a

a B.P., No. 389, 11-9-94.

ARCHÆOLOGY.

To be retained.

1. Orders regarding the preservation of ancient remains.
2. Reports and descriptions of objects of archæological interest.

To be destroyed.

1. Routine correspondence	3

N.B.—For the destruction of records under the disposal number system see appendix XI.

Assessed Taxes.

To be retained.

	After Years.
1. General abstracts and returns showing the resources and result of taxation under the Income Tax and License Tax.	
2. Important administrative orders and papers relating to the collection of the Income Tax and License Tax.	
3. Annual Administration Reports upon the License Tax and Income Tax.	
[a] 4. Register No. I showing assessment under Part IV.	
5. Do. ,, I (*a*) showing the assessment of companies under Part II.	
6. Do. ,, II for objection petitions.	
7. Do. ,, IV showing assessment under Part I on servants of companies, &c.	
8. Do. ,, V for revision petitions.[a]	

[a] B.P., No. 103, 28-3-95.

To be destroyed.

1. Accounts and routine correspondence relating to the Income Tax	3
[a] 2. Income-tax collection list	1
3. Income-tax Q and Q-1 statements	1
4. Income-tax demand, collection and balance statements ..	5 [a]
[b] 5. Records in objection and revision petitions disposed of under Act II of 1886	3 [b]

[a] B.P., No. 389, 11-9-94. [b] B.P., No. 69, 25-2-95.

Books and Periodicals.

To be retained.

1. Regulations and Acts.
2. Gazette files in the Collector's office except those of other districts.
3. Books supplied by Government to the office library.
4. The Indian Agriculturist.
5. Board's monthly volumes of proceedings.

To be destroyed.

1. Periodical publications superseded by later issues ..	3
2. Superseded editions of books other than Acts, Codes and Official orders, when not likely to be required again ..	3
3. Fort St. George Gazettes supplied to subordinate Revenue officers	10
4. Gazette files of other districts in the Collector's office ..	2
5. District Gazettes supplied to Divisional, Tahsildars', and Deputy Tahsildars' offices	25
6. District Gazettes supplied to other subordinate Revenue officers	3

N.B.—For the destruction of records under the disposal number system see appendix XI.

CENSUS.

To be retained.

	After Years.
1. Published reports and returns of results of Census.	

To be destroyed.

1. Correspondence and orders regarding the taking of the Census	11

COFFEE STEALING ACT.

To be retained.

1. Rules under the Act and orders explaining the Act or the Rules.

To be destroyed.

1. Routine correspondence regarding the Act	5

COMMISSARIAT.

To be retained.

Nil.

To be destroyed.

1. Monthly and quarterly price lists and any correspondence regarding them	1

CURRENCY NOTES.

To be retained.

Nil.

To be destroyed.

1. Correspondence and orders relative to the circulation or loss of Currency Notes	3

CUSTOMS.

To be retained.

1. Annual accounts relating to Sea Customs.

To be destroyed.

1. Pay abstracts	25
2. Books containing office copies of reports sent or orders received	20
3. General register of correspondence	20
4. Cash accounts, files of port clearances, and all other miscellaneous correspondence accounts and returns ..	5
[a] 5. Shipping bills and bills of entry, whether relating to free or dutiable goods	5 a
6. Accounts relating to Land Customs	3
7. Routine correspondence	3

[a] B.P., No. 457, Sep. Rev., 13-11-96.

N.B.—For the destruction of records under the disposal number system see appendix XI.

ECCLESIASTICAL.

To be retained.

After Years.

1. List of burial-grounds and rules for maintenance of cemeteries.
2. Rules under the Indian Christian Marriage Act XV of 1872, and extracts from the register of marriages of Native Christians received under section 62.

To be destroyed.

1. Annual reports upon the state of burial-grounds ..	3
2. Notices of intended marriages given by parties under section 38 of the Marriage Act XV of 1872	1
3. Other correspondence	3

EDUCATION.

To be retained.

1. Correspondence relating to the establishment of any important educational institutions.
2. Administration reports.

To be destroyed.

1. Reports on schools inthe district with the Director's review	3
2. Correspondence about rate schools and other routine correspondence	3
[a] 3. Result grant statements	1 [a]

a B.P., No. 389, 11-9-94.

EMIGRATION.

To be retained.

1. Papers containing orders of a permanent nature.

To be destroyed.

1. Annual returns of emigrants to Colonies	3

ESCHEATS.

To be retained.

1. Final orders and any important correspondence regarding escheats.

To be destroyed.

1 All other papers relating to escheats	12

ESTABLISHMENTS.

To be retained.

(*a*) Village Servants.

1. Appointments and dismissals of village officers.
2. Emoluments of village officers—Form A and Form I (Account and Audit Rules, Special Funds).
3. Lists of village officers.

N.B.—For the destruction of records under the disposal number system see appendix XI.

After Years.

4. Revision of village establishments—*vide* Special Funds.
5. Decisions passed under Regulation IX of 1822 involving the dismissal of village officers.
6. Decisions passed under Regulation VI of 1831 and exhibits not claimed by the parties who filed them.

(*b*) Other Public Servants.

1. Reports on revision of establishments such as Mr. Pelly's scheme and Mr. Garstin's scheme.

To be destroyed.

(*a*) Village Servants.

1. Suspensions of village officers	10
2. Leave	3
3. Records of inquiries under Regulations IX of 1822 and VI of 1831 excepting the decisions and the exhibits filed by parties in suits under the latter Regulation ..	3
4. Pay abstracts to suit the Limitation Act	6
5. Miscellaneous	3

(*b*) Other Public Servants.

1. Pay abstracts, leave statements [a] and the April List [a] ..	25
2. Appointments, promotions and transfers	5
3. Suspensions, dismissals, &c.	20
4. Land possessed or acquired by public servants	10
5. Pensions and gratuities—*vide* Pensions.	
6. Security bonds and connected papers (after lapse) ..	1
7. Examination of public servants, all papers connected with Uncovenanted Civil Service Examinations and examinations and reports on qualifications of Assistant Collectors	3
8. Travelling allowance bills	[b] 3 [b]
9. Routine correspondence	5
[a] 10. List of officers aged 55 years and upwards	1 [a]
[b] 11. Proposition statement	3
12. Last-pay Certificate	3
13. Acquittance Rolls	3
14. Leave Register	25
15. Establishment Orders	35
16. Annual Returns of Establishment	35 [b]

[a] B.P., No. 389, 11–9–94. [b] B.P., No. 183, 29–5–97.

Excise.

(1) Abkári.

To be retained.

1. Annual accounts relating to Abkári in the Collector's office.
2. Annual reports on the administration of the Abkári farms in the Collector's office.
3. Correspondence regarding the management of the Abkári farms and any change of system.

N.B.—For the destruction of records under the disposal number system see appendix XI.

To be destroyed.

	After Years.
1. Agreements and counterparts, lists of shops, permits, sale accounts and similar routine papers.	Three years after close of lease.
2. Annual accounts relating to Ábkári in Divisional and Taluk offices	5
3. Annual reports on the administration of Abkári farms in Divisional and Taluk offices	
[a] 4. Statements of still-head duty and lists of collections of such duty	1
5. Abkári collection lists	1
6. Consumption statements	5 [a]

[a] B.Ps., No. 389, 11-9-94; No. 46, 16-2-99.

(2) Opium.

To be retained.

1. Annual opium reports in the Collector's office.
2. Correspondence regarding the administration of the opium revenue.

To be destroyed.

1. Agreements, lists of shops and all other routine papers.	Three years after close of lease.
2. Annual opium reports in Divisional and Taluk offices ..	5
[a] 3. Statements of ganja and intoxicating drugs	1 [a]

[a] B.P., No. 389, 11-9-94.

(3) Salt.

To be retained.

1. Annual accounts.
2. Accounts and returns of a statistical character.
3. Correspondence regarding the administration of the Salt revenue or changes in the system.

To be destroyed.

1. Correspondence and returns connected with the supply of salt for curing fish	5
2. All routine correspondence	5

Factories.

To be retained.

1. Rules and notifications issued under the Act and orders relating to the administration of the Act.

To be destroyed.

1. Routine correspondence and the annual reports	5

Famine.

To be retained.

1. All rules and orders regarding relief works, famine kitchens, &c.
2. Famine reports (printed in Board's Proceedings).

N.B.—For the destruction of records under the disposal number system see appendix XI.

To be destroyed.

	After Years.
1. Accounts connected with famine relief works, &c. ..	After adjustment.
2. All other accounts and correspondence	After next famine.

FARM STOCK.

To be retained.

1. Manuals for the treatment of cattle-disease.

To be destroyed.

1. Cattle-disease reports and routine correspondence ..	1
2. Papers relating to horse, pony and cattle breeding ..	5

FOREST.

To be retained.

1. File of printed Board's Proceedings.
2. Records of Forest settlement inquiries.
3. Reports on matters of special interest.

To be destroyed.

1. Routine correspondence and accounts	3
2. Return of criminal prosecutions	1
3. Correspondence on forest revenue	10
4. Fixing or altering fees for felling or grazing in reserved forests or reserved lands	10
5. The Forest budget	10

INAMS.

To be retained.

1. Accounts showing lands granted as inams and resumed inams.
2. Register of Yeomiahdars.
3. Inam register received from the Commissioner.
4. Sanads and other papers connected with inams.
5. Accounts showing the extent of inam and Government lands and their assessment, &c.
6. Inam accounts of village officers.
7. Statements and other important papers relating to religious endowments.
8. Statements and vernacular registers received from the Inam Commissioner.
9. "Two cawnies" account of inams.
10. Any papers of importance relating to inams and allowances peculiar to the district.
11. Tabular statements of lapses in inams with orders passed thereon sanctioning continuance.
12. Accounts and papers relating to assignment of land revenue in lieu of money allowances.
13. Papers relating to private charitable endowments for upkeep of chattrams, &c.

N.B.—For the destruction of records under the disposal number system see appendix XI.

After Years.

14. Correspondence relating to transfer, relinquishment or resumption of inams.
15. Orders and records connected with the sub-division of enfranchised inams and apportionment of quit-rent.
16. Papers and accounts relating to beriz deductions in lieu of inams or land revenue assignments.
17. Original records of inquiry held between 1861 and 1863 relating to the enfranchisement of personal inams.

To be destroyed.

1. Correspondence and accounts concerning disputed inam quit-rent 12
2. Correspondence regarding distribution of inam title-deeds. 5
3. Accounts-current of inam villages and all other accounts. 3
4. Tabular statements of lapsed inams on which orders are passed to discontinue the inam or allowance 12
5. Cultivation accounts of attached inams 12
6. Other correspondence 3

IRRIGATION.

To be retained.

1. Printed papers and important orders concerning irrigation works.
2. Lists of irrigation works.
3. Papers relating to the construction of private tanks and new channels.
4. Papers in connection with disputes concerning the supply of water under irrigation works or concerning its division between the different shareholders.

To be destroyed.

1. Routine correspondence and accounts relating to repairs. 3
[a] 2. Statements of minor irrigation repairs and of outlay incurred thereon .. .. 1 [a]

[a] B.P., No. 389, 11-9-94.

JAILS.

To be retained.

1. Papers relating to administration of jails.

To be destroyed.

1. Routine correspondence 3

KHÁZIS.

To be retained.

1. Correspondence regarding hereditary claims to office of Khází.

N.B.—For the destruction of records under the disposal number system see appendix XI.

To be destroyed.

	After Years.
1. Correspondence regarding appointments of Kházi under Act XI of 1880	10
2. Reports upon the working of the Act	10
3. Papers relating to emoluments paid to Kházis	3

LEGAL OPINIONS.

To be retained.

1. Papers containing legal opinions of the Advocate-General, &c., on important matters.

LOANS.

To be retained.

1. Annual administration reports and orders regulating the grant of loans.
2. Annual returns of (1) advances and recoveries, (2) nature and extent of improvements effected under the Loans Acts.

To be destroyed.

1. Loan orders, security bonds and records connected with grant of loans.	One year after date of complete recovery of loan.
2. Registers of applications, routine correspondence and registers.	One year after recovery of all money advanced in the year concerned.
3. Register of advances and recoveries	One year after recovery of the total amount entered in the register.
4. Correspondence connected with rejected applications ..	1

LOCAL FUNDS.

To be retained.

1. Correspondence on important matters between Revenue and Local Fund Departments.

To be destroyed.

1. Routine correspondence	3

MEDICAL.

To be retained.

1. Important papers.

To be destroyed.

1. Routine correspondence	3

N.B.—For the destruction of records under the disposal number system see appendix XI.

MILITARY.

To be retained.

	After Years.
1. List of camping grounds and correspondence about cholera camping grounds.	

To be destroyed.

	After Years.
1. Correspondence regarding cantonments, invaliding committees, &c.	3
2. Correspondence regarding supplies to troops on the march	1
3. Miscellaneous	3

MINERALS.

To be retained.

	After Years.
1. All important orders and correspondence about the mineral resources of the district and orders relating to the State's right in minerals and to mining leases.	

To be destroyed.

	After Years.
1. Routine correspondence about mining leases	5

MINT AND COINAGE.

To be destroyed.

	After Years.
1. Annual reports of coins cut	5

MISCELLANEOUS.

To be retained.

	After Years.
1. Correspondence, orders and statistics of any subject peculiar to the district, *e.g.*, the Laccadive Islands in South Canara and Malabar.	

To be destroyed.

	After Years.
1. Routine correspondence, reports, statements and accounts, not otherwise specially provided for	3
2. Service registers of dismissed officers after the order of dismissal is passed, and then, if no appeal has been filed	1
3. Notes of periodical inspection of Taluk offices by Collectors and Divisional officers	5
4. Miscellaneous petitions such as applications for copies, appointments, &c.	1
[a] 5. Report on verification of service registers	1
6. Statement of persons thrown out of employment	1
7. Statement of unserviceable furniture	1
8 Statement of stamping weights and measures	3
9. Statement of destruction of wild animals	3
10. Indent for office furniture, peons' belts and badges, &c. ..	1
11. Sanitation report and estimate	1
12. Estimate for binding books	1
13. Report on the examination of treasuries	1 [a]
[b] 14. Lists of Securities in trust	25
15. Stock Book—(Government Order, No. 843, Financial, dated 23rd July 1887)	25

N.B.—For the destruction of records under the disposal number system see appendix XI.

	After Years.
16. Invoices of supplies to other departments	3 [b]
[c] 17. Weather reports received from the Meteorological Reporter to the Government of Madras	1 [c]

[a] B.P., No. 389, 11-9-94. [b] B.P., No. 183, 23-5-97. [c] B.P., No. 185, 7-8-99.

MISCELLANEOUS—MAGISTERIAL.

To be retained.

1. Rules and notifications under the Arms Act XI of 1878, with compiled statistics and any reports of importance.
2. Rules in force and orders issued by Government regarding extradition.
3. General orders regarding treatment of lunatics.
4. Standing orders regarding pauper travellers and vagrants.
5. Rules regarding grant of rewards by magistracy
6. Orders regarding regulation of processions.
7. Any orders of importance or of a permanent nature.

To be destroyed.

1. Routine correspondence relating to the Arms Act, reports recommending the grant of licenses and advices of grant of licenses	3
2. Returns showing licenses and inspection of sulphur dealers	3
3. Register of licenses	3
4. Correspondence regarding deserters	3
5. Correspondence regarding rendition of accused persons or service of process	3
6. Routine correspondence about lunatics, vagrants and paupers	3
7. Correspondence regarding conservancy of towns	3
8. Annual returns of rewards	3
9. Routine correspondence regarding processions	3
10. Papers relating to wrecks and quarantine	3

N.B.—Records and registers of Criminal Courts and correspondence and periodical returns going to the High Court to be sorted under its rules—*Fort St. George Gazette*, dated 23rd July 1889. Other records to be sorted under the Board's list.

MUNICIPALITIES.

To be retained.

1. Any important correspondence relating to the boundaries, administration or organization of Municipal towns.

To be destroyed.

1. All correspondence other than that specified above ..	3

PENSIONS.

To be retained.

1. Orders and rules regulating Poligar and other pensions and gratuities.
2. Pension abstracts.

N.B.—For the destruction of records under the disposal number system see appendix XI.

To be destroyed.

	After Years.
1. Receipts, reports, vakalatnamahs and certificates ..	10
2. Other correspondence and accounts regarding disbursement of pensions	5
[a] 3. Statements of deceased Yeomiahdars	3 [a]
[b] 4. Applications for pension or gratuity with orders thereon.	3 [b]

[a] B.P., No. 389, 11–9–94. [b] B.P., No. 183, 29–5–97.

PLAGUE.

	When to be destroyed.
[a] 1. Daily reports relating to passports	At the same time as the passports to which they relate.
2. Daily intimations furnished to the District Medical and Sanitary Officer by the medical officer in charge of a railway inspection station under Original Mufassal Regulation 17 (viii).	
3. Daily intimations furnished to the District Medical and Sanitary Officer by passport issuing officers under Original Mufassal Regulation 17 (ix).	
4. Intimations of change of residence of persons while under observation (Plague Commissioner's Proceedings No. 1183, dated 1st May 1899).	
5. Daily reports of plague cases and deaths in the Mysore Province.	At the close of the month succeeding that to which they relate.
6. Daily reports of plague cases and deaths in Bangalore ..	
7. Weekly reports of plague cases and deaths in the Bombay Presidency and the Hyderabad State.	
8. Weekly returns of deaths in Municipalities	After one year.
9. Daily telegrams of plague cases received by the Collector and the District Medical and Sanitary Officer under Additional Mufassal Regulation 20.	
10. Weekly diaries of plague supervisors and sanitary inspectors in charge of observation circles.	
11. Daily reports of passengers inspected and of those detained at railway inspection stations.	
12. Weekly returns of inoculations received from the District Medical and Sanitary Officer.	
13. Weekly returns received from Divisional officers of breaches of passport rules dealt with by them.[a]	

[a] G.O., No. 1574 P., 31–10–99.

POLITICAL.

To be retained.

1. Papers of importance.

PRINTING PRESSES.

To be retained.

1. Stock registers.

To be destroyed.

1. Accounts and correspondence of the District Press ..	5

N.B.—For the destruction of records under the disposal number system see appendix XI.

POST.

To be destroyed.

	After Years
1. Papers connected with the District Post	10
2. Routine	3

PUBLIC WORKS.

To be retained.

1. List of public buildings.
2. Correspondence regarding special projects and important works.
3. [a] Land plans and schedules together with awards and orders regarding the commutation of money awards into other forms of compensation.[a]

To be destroyed.

1. Irrigation registers, estimates, reports and measurements of ordinary works	20
2. Public Works reports	10
3. Progress reports and all other correspondence and accounts including repair of civil buildings and rent of Government bungalows occupied by public servants ..	5
4. Papers connected with petty construction and repairs ..	5
5. [a] All intermediate correspondence of a routine nature *re* land acquisition which is not required to elucidate the permanent records	20 [a]

B.P., No. 236, 6-9-98.

RAILWAYS.

To be retained.

1. Proposals for extension of railways, new railways, surveys, &c.

To be destroyed.

1. Routine	3

RECORDS.

To be retained.

1. Record indexes.
2. Rules and orders relating to the custody and preservation of records.

To be destroyed.

1. [a] General registers of correspondence received and despatched in Huzur, Divisional, Tahsildars' and Deputy Tahsildars' Offices (including Sub-Magistrates' and Sea Customs Offices).[a]	50
2. [b] Board and Government register	50
3. Petition register	50
4. Register of revenue suits	50
5. Register of revenue appeals	50
6. Current and Disposal register of the Press branch.[b] ..	50

N.B.—For the destruction of records under the disposal number system see appendix XI.

	After Years.
7. Security register	Ten years, provided all the valuables entered therein have been duly accounted for.
8. [b] Tour Register	10
9. Register of application for copies	10
10. Periodical register [b]	10
11. [a] Other registers of correspondence received and despatched such as those maintained by Revenue Inspectors ..	5 [a]
12. Orders and correspondence about the production of records, reports upon the state of records and other routine papers	5
13. Registers of books in the library	As soon as out of date.
14. Registers of search-fees	5

[a] B.P., No. 180, 1-6-95. [b] B.P., No. 184, 15-7-98.

Registration.

To be retained.

1. Papers of importance.

To be destroyed.

1. Routine	3

Religious Endowments.

To be retained.

1. Notices of appointment and dismissal of trustees and officers.

To be destroyed.

Nil.

Rent Act.

To be retained.

Nil.

To be destroyed.

1. Records of suits under Act VIII of 1865 with exhibits filed in them	12
2. Periodical returns connected with Act VIII of 1865 ..	5
3. Reports, &c., relating to attachment and sale of property.	5
4. Routine correspondence	3

N.B.—For the destruction of records under the disposal number system see appendix XI.

REVENUE—LAND.

To be retained.

After Years.

1. All correspondence and orders not of a routine description relating to assessment, tenures or minerals.
2. Registers of prohibitive orders.
3. Survey and settlement accounts and paimash chittas.
4. Measurement accounts of backyards.
5. Registers of settled estates and all orders relating to partition of, or succession to, such estates.
6. Accounts which are of importance in any district, *e.g.*, those relating to Wurgs and Kumaki in South Canara.
7. Annual statements of the alienation of Government land.
8. Lists and copies of Government grants.
9. Correspondence connected with grants of Government land to Local Fund Boards, Municipalities and private individuals.
10. Sale of Government land under unassessed Waste Land Rules.
11. Lands given over to Public Works and transferred from Public Works.
12. Important or complicated disputes about land.
13. Correspondence relating to ruined tanks.
14. Lists of topes.
15. Correspondence about grant of cowles for topes, &c.
16. Correspondence connected with encroachments on Government land.
17. Register of lands given to the Railways and transferred from them.
18. Papers connected with important water and boundary disputes.
19. Register of quarries.
20. Sales of Government buildings with their sites in freehold.
21. Jamabandi order books.
22. "A" register with enclosures.
23. Permanent settlement accounts including abstracts, reports and orders.
24. Bilmukta pattas for Government topes and scattered trees.
25. [a] Papers relating to the sub-division of survey fields.

[a] B.P., No. 374, 1-10-96.

To be destroyed.

1.	Refunds of excess collection	3
2.	Correspondence connected with applications for land and rentals of fisheries, pasture, &c.	5
3.	Statement of waste lands sold	1
4.	Register of darkhasts for irrigation	5
5.	Register of petitions for remission	5
6.	Statement showing the condition of demarcation stones.	5 [a]

B.Ps., No. 389, 11-9-94; No. 165, 11-5-96; No. 374, 1-10-96.
[a] B.P., No. 68, 23-2-97.

N.B.—For the destruction of records under the disposal number system see appendix XI.

Revenue Recovery Act.

To be retained.

After Years.

1. Registers of sales under Act II of 1864 and of transfers of zamindari estates, shrotriems and inams.
2. Copies of certificates of sale under Act II of 1864 including certificates of sale of lands bought in by Government.
3. Registers of certificates under Act II of 1864.
4. Papers relating to appointments of batta amins and of process servers under Act II of 1864.
5. Papers relating to management of attached estates.

To be destroyed.

1. Routine correspondence under Act II of 1864, orders of attachment and lists of sales and proclamations and records connected with appeals preferred to the Collector under Act III of 1884 5
2. Demand applications .. ..
3. Register of persons confined in jail .. .. ..
4. Correspondence connected with revenue recovery in other districts and taluks 3

Special Funds.

To be retained.

1. Annual reports with their enclosures on the administration of Special Funds.
2. Rules and notifications in force under the Canals and Ferries Act.
3. Correspondence and orders regarding deductions to be made from Land Revenue on account of village establishment.
4. Orders regarding mode of disbursement of salaries of village establishment.
5. Correspondence relating to revision of village establishment and imposition of a village-cess.
6. Orders regarding management of cattle pounds.

To be destroyed.

1. Lapsed engagements and security bonds executed by ferry renters and all routine correspondence and returns .. 3
2. Estimates for the repair of pounds 5
[a] 3. Extract from Pound Register (Form No. 5) and Taluk Return (Form No. 10) [a] 6

[a] B.P., No. 46, 16–2–99.

Stamps.

To be retained.

1. Annual accounts and reports in the Collector's office.
2. Rulings and interpretations of Stamp Law.

N.B.—For the destruction of records under the disposal number system see appendix XI.

To be destroyed.

		After Years.
[a] 1.	Annual accounts and reports in Divisional and Taluk offices	10 [a]
2.	Correspondence relating to impounded documents ..	5
3.	Refund of value of stamps	5
4.	Correspondence relating to refund of stamp duty ..	5
5.	Chittas of deposits, sale and expenditure	[a] 10 [a]
[a] 6.	Return of postal transactions	1
7.	Balance certificate of stamps, postage and service labels ..	1 [a]
8.	Engagements executed by stamp vendors	Three years after expiry of the license.
9.	Routine correspondence	5
10.	Routine accounts	3

[a] B.P., No. 389, 11-9-94.

Stationery and Stores.

To be retained.

1. Orders regarding the procuring of stores by local purchase and the submission of returns of stores.
2. Orders relating to the distribution of stationery.

To be destroyed.

1.	Indents and accounts	[a] 3 [a]
2.	Routine correspondence	3

[a] B.P., No. 183, 29-5-97.

Statistical.

To be retained.

1. Annual reports and reviews of statistical returns, published by the Revenue Settlement, Land Records and Agricultural Department.
2. Important orders regarding the preparation of and prescribing forms of statistical returns.
3. Price lists—*vide* Taluk accounts.
4. Registers of rainfall.
5 Lists of works of public utility constructed by private individuals.
6. Monthly return of births and deaths submitted to the Sanitary Commissioner.
7. Papers relating to wells and well irrigation.

To be destroyed.

1.	Periodical returns and statements	5
2.	Birth and death, small-pox, cholera, cattle disease and mortality returns received from the taluks .. .	2
3.	Jamabandi and statistical returns—*vide* Taluk accounts.	
4.	Season reports—*vide* Taluk accounts.	
5.	Returns of jute, cotton, woollen and paper mills	10
6.	Quinquennial return "G"	10

N.B.—For the destruction of records under the disposal number system see appendix XI.

	After Years.
7. Miscellaneous—Returns of industries, minerals, &c. ..	5

N.B.—Correspondence relating to any of the subjects included under the head "to be retained" may be destroyed after three years, if of purely routine character.

STOCK NOTES.

To be destroyed.

1. Correspondence and orders relating to stock notes ..	5

SUITS.

To be retained.

1. Papers relating to boundary or water disputes or rights of procession.
2. Cases tried under Regulation V of 1822 or by village or taluk panchayats.
3. Judgments in suits.
4. Records of inquiries in suits threatened but never brought.

To be destroyed.

1. Papers other than judgments connected with suits brought against Revenue officers	5
2. Annual return of suits for transfer of pattas	5
3. Papers connected with pauper suits after claims are satisfied or dues sanctioned to be written off	2
4. Notices of application to sue *in formâ pauperis* and records connected therewith	3

TALUK ACCOUNTS.

To be retained.

1. Registers A and B and statements 13 and 24.
2. Statement No. 52—Abandoned tanks made over to private individuals.
3. Price lists and returns (3 and 36).
4. Government and inam Âyakat No. 41.
5. Sales of waste land and redemptions of land revenue, Nos. 33 and 68.
6. Statement of lapsed inam No. 40.
7. Agricultural wages, &c., No. 64.
8. Beriz deductions in favour of religious institutions, No. 10.
9. Register of lands bought in by Government.
10. [a] Registers of sales for arrears of revenue, Taluk account No. 18.
11. Registers of transfers of Inam lands, Taluk account No. 6 (Inam section).

[a] B.P., No. 448, 11-12-95.

To be destroyed.

1. Cowles, No. 14	25
2. Season reports, No. 35-I, II and III	10
3. Irrigation sources, Nos. 28 and 53	10
4. Rent-Roll, Nos. 29 and 54	10

N.B.—For the destruction of records under the disposal number system see appendix XI.

	After Years.
5. Demand accounts, Nos. 9, 11, 12 and 21 ..	Five years, the period for item 8 being 5 years after the accounts are adjusted.
6. Demand, collection and balance accounts, Nos. 15, 16, 17, 19, 20 and 37.	
7. Balance accounts, Nos. 15-A, B, C, D, and 16-A ..	
8. Credits to cesses, Nos. 22 and 23 and registers prescribed in Board's Proceedings, No. 279, dated 15th April 1889.	
9. Cultivation accounts, Nos. 1, 2, 30, 31	
10. Crop forecasts outturns	
11. [b] Register of changes in holdings, Nos. 4, 5, 6, 6-A, 7 and 8, with the applications and other records connected therewith.[b]	
12. Costs awarded to Government, No. 27	
13. [a] Process Registers [a]	
14. Resale of lands bought in, &c., No. 25	
15. Agricultural stock, No. 32	
16. Jamabandi returns, Nos. 42–51	
17. Statistical returns, Nos. 55 to 68, except Nos. 64 and 68 ..	

[a] B.P., No. 448, 11-12-95.
[b] B.Ps., No. 98, 10-3-96; No. 165, 11-5-96.

TRADE.

To be retained.

1. Annual reports on sea-borne trade and annual statements and returns.
2. Reports and orders connected with the organization of land trade registration and the compiled annual statements of land trade.

To be destroyed.

1. The monthly statements of sea-borne trade and land-trade now submitted to the Board of Revenue	5
2. Register showing the arrival and departure of ships in the port	5
3. Register of export cargo	5
4. Routine correspondence connected with land trade ..	5
5. Other accounts and correspondence	2

TREASURE TROVE.

To be destroyed.

1. Correspondence relating to Treasure Trove	3

TREASURY.

To be destroyed.

(*a*) Taluk Treasuries.

1. Monthly accounts-current	15
2. Sub-treasury chittas of receipts and disbursements ..	15
3. Saderward accounts of petty receipts and disbursements.	5
4. Accounts-particular of contingent charges	3
5. Accounts of salaries held in deposit	5
6. Returns relating to collection and balance of arrears ..	5

N.B.—For the destruction of records under the disposal number system see appendix XI.

	After Years.
7. Pharists (covering lists) of accounts and vouchers submitted to the Treasury Deputy Collector	1
8. Daily sheets of Branch Bank of Madras and counterfoils of chellans and cheques	10
9. Chittas of receipts and charges in Deputy Tahsildars' offices	3
10. Other accounts	3
11. Contingent bill [a] and [a] vouchers	[b] 3 [b]
[b] 12. Receipts granted for money received	3
13. Chellans and remittance books	3
14. Applications for cash orders	3
15. Objection slips	3
16. Cheque counterfoils	25 [b]
17. Register of uncurrent silver coin	3 [c]

[a] B.P., No. 95, 9-3-96. [b] B.P., No. 183, 29-5-97.
[c] Accountant-General's letter No. Res. 1414-12455, dated 22nd February 1900.

(*b*) Collector's Treasury.

1. Old District Savings Bank Ledgers and Registers of receipts and withdrawals.	To be retained pending orders from Comptroller-General.
2. Register of permanent payable orders	25
3. Register of remittance transfer receipts issued	20
4. Counterfoils of remittance transfer receipts	20
5. Treasury chittas (English)	15
6. Chittas of deposits	15
7. Chittas of expenditure	15
8. Office copies of Public Works schedules of receipts forwarded monthly to the Accountant-General	10
9. Check register of remittance transfer receipts	10
10. Budget statements and correspondence relating thereto ..	[b] 3 [b]
11. Counterfoils of cash orders in taluks	10
12. Abstract accounts of receipts and outgoings and probable estimates	10
13. Civil, Military and other fund statements	10
14. Daily sheets of Branch Bank of Madras, with counterfoils of chellans and cheques	10
15. Loan register	15
16. Ledger postings	15
17. Registers of deposits, Revenue, Civil, Criminal and Personal	15
18. Saderward accounts of petty receipts and disbursements.	5
19. Statement of fines	5
20. Accounts-particular of contingent charges	3
21. Other accounts	3
22. Contingent bills [a] and [a] vouchers	[b] 3 [b]
[b] 23. Receipts granted for money received	3
24. Transfer of charge certificates	3
25. Applications for remittance transfer receipts ..	3
26. Districtwar distribution of sanctioned grants ..	3
27. Application for additional allotments	3

[a] B.P., No. 95, 9-3-96. [b] B.P., No. 183, 29-5-97.

N.B.—For the destruction of records under the disposal number system see appendix XI.

	After Years.
28. Chellans and remittance books	3
29. Treasury pass books	3
30. Application for cash orders	3
31. Objection slips	3
32. Receipts for repayment of deposits	25
33. Cheque counterfoils	25 [b]
[c] 34. Register of uncurrent silver coin	3 [c]

[c] Accountant-General's letter No. Res. 1414–12455, dated 22nd February 1900.

(c) Cashkeeper's Records.

1. Register showing receipts and sale of stamps and forms.	5
2. Daily cash account, the permanent advance accounts and registers of contingent charges	[a] 3 [a]
3. Miscellaneous accounts	3
[a] 4. Cash book	25 [a]

[a] B.P., No. 183, 29–5–97.

(d) Accounts.

[a] (1) Periodical accounts received from the taluks—	
(a) Daily cash balance report, list of payments, list of collections on account of other districts, and monthly cash balance reports	1
(b) Accounts-current of receipts and charges (Imperial, Provincial and Local Funds)	6
(c) Monthly Land Revenue and Abkári demand, collection and balance statements with appendices ..	15
(d) Probable estimates	3
(e) Statement showing subscription to District Gazette.	1
(f) Statement of sales of service registers, books, abkári permits, forms of patta and of application for appointment, survey plans, settlement registers, &c.	1
(g) Statement of cheques cashed (Public Works Department, Forest and Local Funds), of postal letters of credit and of uncashed personal deposit cheques	1
(h) Statement of amounts realized on account of survey advances	1
(i) Statement of sale-proceeds of fallen trees	3
(j) Particulars of receipts of Public Works Department.	1
(k) Deposit accounts	5
(l) Quarterly statement of receipts and expenditure of currency notes	1
(m) List of outstanding balances of criminal and revenue deposits	1
(n) Statements of copper and silver coins and of defaced and counterfeit coins	1
Yearly—	
(o) Acknowledgment of permanent advance fund ..	[b] 3 [b]
(p) Minimum balance statement	1
(q) Budget statement of Land Revenue	3
(r) Statement of receipts and charges under Land Improvement and Agriculturists' Loans Acts ..	3
(s) Process fees statement	3

N.B.—For the destruction of records under the disposal number system see appendix XI.

After Years.

2. Office copies of periodical accounts sent to the Accountant-General and the Board of Revenue [a] .. [c] 15
3. Register showing the disbursement and balance of the pay of village establishment 5
4. Register showing the talukwar demand, collection and balance of ferry rents 5
5. Routine correspondence 3

B.P., No. 389, 11–9–94. [b] B.P., No. 183, 29–5–97.
[c] B.P., No. 1849, Mis., 10–7–1900.

Trigonometrical Survey.

To be retained.

1. List of stations.

To be destroyed.

1. Routine correspondence about repairs of stations .. 2
2. Periodical returns showing condition of stations 2

Village Accounts.

To be retained.

1. Registers A, B, C, D and E.
2. Village statistical registers and firka books.

To be destroyed.

[a] I. Birth and Death Register, No. 19, Parts I and II ..		20
II. *Important descriptive Accounts*— (a) .. .. .. Nos. 2, 8, 8 (a), 10 and 12 ..		10
(b) Register of changes, No. 3.	}	5
III. *Jamabandi and Miscellaneous Accounts*— Monthly cultivation account, No. I.	}	5
Rainfall and water-supply, No. 20, Parts I and II.	}	5
Jamabandi statements, Nos. 2 (a), 2 (c), 3 (a), 10 (a), 5, 5 (a), 6, 7, 9.	}	5
IV. Cash accounts, Nos. 13, 14, 16, 17, 14 (a), 14 (b), 14 (c).	}	5
V. *Statistical Accounts*— Agricultural stock, No. 21, Part II.	}	5
Changes in ayakat, No. 2-E.	}	5
Area cultivated and irrigated and outturn, Nos. 2-B, 2-D, I-A.	}	5
Statement of irrigation sources, No. 22.	}	5
Rent-roll, No. 21, Part I, and No. 23.	}	5
Cattle disease and mortality, No. 19, Part III.[a]	}	5

[a] B.Ps., No. 1, Sett., 6–1–96; No. 226, Sett., 11–9–96.

N.B.—For the destruction of records under the disposal number system see appendix XI.

WARDS' ESTATES.

To be retained.

	After Years.
1. Annual reports on the Administration of Wards' estates and correspondence of a confidential nature or of importance to Government.	

To be destroyed.

1. Other correspondence, estimates, accounts, and reports connected with estates.	Three years after the estates are handed over to the wards.

WEIGHTS AND MEASURES.

To be retained.

1. Important correspondence or instructions regarding weights and measures or their conversion.

To be destroyed.

1. Register relating to standard weights and measures ..	5
2. Statement of receipts and charges incurred for stamping weights and measures	3
3. Routine correspondence	3

WILD BEASTS.

To be retained.

1. Correspondence and orders relating to the rates of rewards.

To be destroyed.

1. Annual and quarterly returns	5
2. Accounts and receipts of rewards paid	3
3. Routine correspondence	3

B.Ps., No. 428, 21-7-93; No. 599, 16-10-93.

N.B.—For the destruction of records under the disposal number system see appendix XI.

Order 169, para. 7 (i), note 5.]

APPENDIX XI.

Rules for the Destruction of Records under the Disposal Number System.

The following instructions relating to the destruction of useless records of the period following the introduction of the disposal number system, should be carefully observed in all offices :—

(i) Drafting clerks and assistants should mark on the docket of each disposal file before it is sent to the record-room whether the file should be permanently retained or destroyed, noting in the latter case the year of destruction. The entries should be made by means of appropriate rubber stamps, and should be checked, and if necessary altered, by the head of the department or branch of the office concerned.

(ii) After disposal, papers should be entered in the "retain (R)" or "destroy (D)" disposal list, according as they are intended to be permanently retained or destroyed at some future date.

(iii) With the exception of those mentioned in the annexed list all papers entered in the "D" list may be destroyed after ten years.

(iv) If, at the time fixed for destruction, it is considered advisable for some special reason to retain certain files either permanently or for a longer period than ten years, such files should be picked out and carried forward, as indicated below, either to the "R" list or to an appropriate "D" list. Thus the "destroy" papers listed in 1898 will be taken up for destruction in 1909 and the bulk of the papers will be destroyed in that year. But supposing the following papers are then left over, *i.e.*—

(*a*) Papers of 1898—to be destroyed after 12 years, *i.e.*, in 1911.
(*b*) Do. do. 15 do. 1914.
(*c*) Do. do. 20 do. 1919.
(*d*) Do. —to be permanently retained, *i.e.*, those which have been wrongly entered in the "destroy" list, or which the officer in charge considers it inadvisable to destroy.

Now the papers in (*a*) will be attached as a supplemental list to the "destroy" list of the year 1900 which will be ripe for destruction in 1911. The papers in (*b*) will be attached as a supplemental list to the "destroy" list of 1903 which will be ripe for destruction in 1914. The papers in (*c*) will be attached as a supplemental list to the "destroy" list of 1908 which will be ripe for destruction in 1919. Lastly, the papers in (*d*) will be attached as a supplemental list to the "retain" list of the year 1898 and will be referred to in correspondence as D.R. No. —— (*i.e.*, "Destroy" No. ——, since converted into "Retain").

The transfer from the "destroy" to the "retain" list will be sufficiently indicated by stamping an additional (*R*) after the (*D*) on the disposal docket.

(v) At the time of destruction the fact that a paper has been destroyed, and the year in which it was destroyed, should be noted in the "destroy" or D disposal list under the initials of the chief ministerial officer. This might also be done by a rubber stamp bearing the inscription "Destroyed — 19 ". The same stamp should also be similarly affixed on the docket sheet which should then be detached from the file and put away in the record-room.

(vi) The docket sheets stamped with the stamp "Destroyed——19" should not be put in the place occupied by the original record, because so long as they are kept with large bundles of papers they are very liable to be mislaid. They should all be tied in convenient bundles which may be destroyed in turn after a further period of five or ten years.

B.Ps., No. 101, 18-4-98; No. 183, 4-8-99.

N.B.—The destruction of such of the records already arranged under the disposal number system as need not be permanently retained should be effected as follows:—

All papers to be retained or destroyed should be indicated in the existing disposal lists by means of the stamps "*R*" or "*D*". In the case of papers to be destroyed the year in which destruction should take place should also be marked in accordance with Rule (iv) *supra*, and if the period of retention of such papers has already expired, the current year should be entered as the year of destruction. At the same time a separate list should be made out containing the disposal numbers, the departments or series, and a very brief indication of the subject matter of each paper to be destroyed. This list should be signed by the officer ordering the destruction of the papers and should be kept in careful custody, so that reference may be made to it whenever there is a doubt as to the fact of destruction. It is not necessary that all the entries in the original disposal list should be transcribed into the special list of papers destroyed.

B.P., No. 175, 11-7-98.

LIST OF PAPERS SUBJECT TO THE DISPOSAL NUMBER SYSTEM WHICH HAVE TO BE RETAINED FOR MORE THAN TEN YEARS.

	Years.
Census.	
(1) Correspondence and orders regarding the taking of the census	20
Escheats.	
(2) Papers relating to escheats other than final orders and any important correspondence	20
Inams.	
(3) Correspondence concerning disputed inam quit-rent.	20
Establishment—(b) Public Servants.	
(4) Correspondence regarding suspensions, dismissals, &c.	20
Public Works.	
(5) Reports on ordinary irrigation works	20

B.Ps., No. 101, 18-4-98; No. 183, 4-8-99.

Order 169, para. 7, clause (iv).]

APPENDIX XII.

The following amended and consolidated rules to regulate the destruction of civil and criminal records, books and papers have been framed by the High Court of Judicature at Madras under section 2 of Act III of 1879, and, having been confirmed by the Government of Madras and sanctioned by the Government of India, are published* for general information:—

Rule 1.—An index of the form prescribed in A of the appendix will be put up with the record of every case on its first institution in each court, and each paper, as it is filed with the record, will be entered in such index.

Rule 2.—Every record shall, after its completion and immediately before it is deposited in the record-room, be divided into parts as shown in the table given in B of the appendix, and to facilitate this division, each paper will, so soon as it is filed with the record, be numbered and marked off in the index as appertaining to one or another of such parts.

Rule 3.—The parts of records described in the table given in C of the appendix will be retained for the periods respectively specified against them from the date of their completion, provided that in any case the Presiding Judge or Magistrate may, for reasons to be recorded in writing, direct that any of the papers in any one part be transferred to any other part for which a longer period of retention is prescribed; in which case the fact will be noted in the index, and the papers dealt with as if they had belonged from the commencement to the part to which they were so transferred.

Rule 4.—The Court registers, books and papers, described in the table given in D of the appendix, will be retained for the periods respectively specified against them, reckoning from their respective dates, or from the dates at which they close.

Provided that the District Judge or District Magistrate may, in his discretion, direct the retention, for a longer period or permanently, of papers which he may consider likely to be useful in the future, as containing the results of inquiries or other information, or the opinions of experienced officers in matters connected with the general administration of justice, and provided also that no Court subordinate to the District Judge, nor any Criminal Court subordinate to the Magistrate of the district, shall cause any papers to be destroyed under the next succeeding rule without having first obtained from such Judge or Magistrate of the district, as the case may be, permission in writing to do so.

(*a*) Where any document, of which the destruction is ordered by these rules, is, before it has been destroyed, made evidence in any other suit or proceeding, the rule regulating its destruction will be the rule applicable to evidence filed in such suit or proceeding, where the period prescribed by such last-mentioned rule is in excess of the period prescribed by the rule which originally governed its destruction.

Rule 5.—All records, books and papers, described in the tables given in C and D of the appendix, must be destroyed without fail at the expiration of the periods respectively indicated against them.

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* *Vide* pp. 1056 to 1059 of the *Fort St. George Gazette*, Part II, 1889.

Rule 6.—*Records, books and papers to be destroyed under Rule 5 are to be burnt in the presence of the record-keeper. The practice of selling them as waste paper is prohibited.

Rule 7.—To enable parties who have filed documents in Court to withdraw the same before the periods appointed for their destruction, a notice will be published in the District Gazette in January of each year, stating that all documents filed in the suits and magisterial cases (to be therein enumerated) will, unless previously reclaimed, be destroyed at the expiration of the period indicated in the notice; and the following note will also be entered at the foot of every copy of a decree or order granted to any of the parties to the suit or proceeding in which such decree or order was made, or to the pleaders or authorized agents of such parties:—

"The parties should apply as soon as possible for the return of all exhibits which they may wish to preserve, as the record will be liable to be destroyed after 3 years from this date."

Rule 8.—All Courts subordinate to the District Court will send to the District Court at the close of every quarter the records of all suits including the records in execution and miscellaneous proceedings tried by them. This rule will apply also to the records of the Small Cause suits. On receipt of the records of suits, the District Court Record-keeper will satisfy himself that the papers in the records are arranged, and the index prepared, in the mode prescribed by Rules 1 and 2.

Rule 9.*—The above rules do not apply to non-magisterial records of Revenue officers, such as Gazette files, &c., but apply only to the Judicial records of these officers.

APPENDIX.

A.

Form of Index.

(Rules 1 and 2.)

Suit (*Application or Appeal or Calendar*).

No. of 19 on the file of the Court of in the District of

Serial number of the paper.	Description of the paper and its date.	Date when the paper was filed in the case.	Number of the part of the record to which the paper appertains.	Alphabetical or numerical mark of the exhibits filed.	Remarks.

* *Vide* pp. 835–6 of Part II of the *Fort St. George Gazette* for 1896.

B.

Table showing the Divisions of the Record and the Description of the Papers falling under each Division.

(Rule 2.)

Class of Cases.	Divisions of the record and de cription of the papers falling under each division.
	CIVIL.
	art I.
Suits	1. Index. 2. Plaint including Schedule and Genealogical Tables. 3. Written Statements. 4. Judgment and Decree (Original and Appellate) including, when a decree has been passed upon a razinamah, the razinamah itself. 5. Applications by a next friend or guardian *ad litem* to enter into any agreement or compromise on behalf of the minor, and the orders passed thereon.
Proceedings relating to Probates and Letters of Administration.	Probates and Letters of Administration.
Other Miscellaneous Cases, including Execution and Insolvency Cases.	1. Index. 2. Final Judgment and Order (Original and Appellate).
	Part II.
Suits	1. Order appointing a guardian *ad litem*. 2. Agreement to state a case for decision. 3. Application for arbitration. 4. Order of reference to arbitration. 5. Award. 6. Order appointing receivers. 7. Appeal Memorandum. 8. Judgment and Order remanding or remitting a suit on issues. 9. Judgment and Decree on remand or finding. 10. Commissioners' Reports, Maps and Plans.
Execution Proceedings ...	1. Application for execution. 2. Counter-applications, including claims and objections. 3. Order directing execution. 4. Order allowing time for satisfaction of judgment. 5. Order recording payment or satisfaction in whole or in part of judgment-debt. 6. Report of sale by Court's officers. 7. Orders confirming sales. 8. Order for delivery of possession. 9. Report of delivery of possession. 10. Appeal Memorandum. 11. Judgments and Orders in Appeal.
Insolvency Cases	1. Insolvent's Application and Schedule. 2. Interim orders.
Proceedings relating to Probates and Letters of Administration.	1. Application. 2. Accounts filed.

(Rule 2)—*cont.*

Class of Cases.	Divisions of the record and description of the papers falling under each division.
	CIVIL—*cont.*
	Part III.
All suits and Miscellaneous Proceedings.	1. Documentary Evidence. 2. Diary B. 3. Issues. 4. Oral Evidence. 5. All papers not already specified.
	CRIMINAL.
	Part I.
Trials (other than summary)...	1. Index. 2. Judgment and sentence, if any (Original and Appellate). 3. Petition of Appeal, or Application for revision, or Letter of referring Court, and Judgment and Order thereon. 4. Charges. 5. Documentary Evidence.
Summary Trials	All papers including Register.
Miscellaneous Cases	1. Index. 2. Order and Grounds, if any (Original and Appellate). 3. Petition of Appeal, or Application for revision, or Letter of referring Court, and Judgment and Order thereon. 4. Documentary Evidence.
	Part II.
Trials (other than summary)..	1. Warrant of commitment to Jail, if any. 2. Complaints to Magistrates, when acted upon by the Magistrate. 3. Reports by the Police under sections 173 and 174 of the Criminal Procedure Code, Act V of 1898, when followed by action on the part of the Courts. 4. Oral Evidence. 5. All papers not already specified.
Miscellaneous Cases	1. Oral Evidence. 2. All papers not already specified.

C.

Table showing the Periods prescribed for the retention of the various Parts of the Records in the various classes of Proceedings.

(Rule 3.)

I.—CIVIL.

Nature of Proceedings.	Number of years for which records are to be retained.		
	Part I.	Part II.	Part III.
1. In Suits or Appeals—			
(a) For or affecting immovable property other than for foreclosure of mortgage	Permanent.	5	3
(b) In respect of succession to an office; or to establish or set aside an adoption, or otherwise to determine the status of an individual, or in suits under the Indian Succession Act (X of 1865) and the Hindu Wills Act (XXI of 1870). Decisions regarding a public right or custom or any matter affecting the public or portion of it	20	5	3
(c) For foreclosure of mortgage	15	5	3
(d) Not already named	6	5	3
2. In Small Cause Court Suits and Village Munsifs' Suits	6	5	3
3. In Miscellaneous Proceedings—			
(a) In Execution Cases	6	5	3
(b) In Insolvency Cases	6	5	3
(c) In Proceedings relating to Probates and Letters of Administration	20	5	3
(d) In other Miscellaneous Proceedings ...	3	3	3

Note.—(1) In Civil Execution Cases, the record must be taken to have reached its completion on the date the decree is recorded as satisfied in full, and when further Execution Proceedings are not taken, on the expiry of six years from the date of the final order on the last application for execution.

(2) In all other cases, the record must be taken to have reached its completion on the date of final order or decree of the Court of First Instance, or, in the event of an Appeal, from the date of the final order or decree of the Appellate Court.

II.—CRIMINAL.

Nature of Proceedings.	Number of years for which records are to be retained.	
	Part I.	Part II.
1. In Trials and Appeals—		
(a) Sessions Cases	* 20	3
(b) Warrant Cases	20	3
(c) Summons Cases	5	3
† (d) Summary Trials—		
(A) Forms kept under section 263 of the Code of Criminal Procedure and Judgments recorded under section 264 in cases where either— (1) some of the accused or parties proceeded against have not been apprehended, or (2) the accused or any of them have been convicted of an offence a repetition of which renders the offender liable to whipping or to enhanced punishment ...	10	...
(B) All other records	3	...
(e) Register of Cases before Village Magistrates ...	1	...
2. In Miscellaneous Proceedings—		
(a) Maintenance	* 20	3
(b) Nuisance (Jury)	10	3
(c) Security to keep the peace or for good behaviour	10	3
(d) Other Miscellaneous Proceedings	3	3

* In cases in which the sentence passed is one of transportation for life, the judgment must be preserved until a report is received of the convict's death or release (High Court letter, dated 14th January 1882).

† *Vide* p. 1470 of the *Fort St. George Gazette*, Part II, 1893.

D.

Table showing the Periods prescribed for the retention of the various Court Registers, Books and Papers.

(Rule 4.)

No.	Description of Court registers, books and papers.	Number of years for which registers, &c., are to be retained.
1	Register of Suits (Civil)	Permanent.
2	Register of Appeals (Civil)	Do.
3	Repealed Acts of permanent value	Do.
4	Cash-book and Ledger	10
5	Register of Small Causes	20
6	Diaries A and B from the dates on which they close	5
7	Registers (other than of summary trials) in the use of Criminal Courts	5
8	Register of Court Fees and Registers in the Nazarat Department	3
9	Register of execution petitions and Register of execution proceedings in Suits of other Courts	12
10	Copyists' Registers and Process Service Registers	3
11	Other Registers—	
	Account books other than Cash-book and Ledger	3
	Register of Applications for return of documents	3
	Receipt books for documents returned to parties	3
	Stationery accounts	3
	Postage accounts	3
	Account of fines and forfeitures	3
	Contingent Bills and Registers	3
	Register of movable and immovable property attached ...	3
	Register of commissions issued	3
12	Chalan and Cheque books	10
* 12a	Magisterial registers of correspondence (Received and Despatched)	5 *
13	Other Court or Office books and Registers	3
14	District Gazettes	3
15	Fort St. George Gazettes	Permanent.
	Except Parts I-A and II	10
16	Government of India Gazettes, Parts I, II and III	10
	Rest	Permanent.
17	Official correspondence with the High Court and all orders, including Administration Reports, received from the High Court and Government other than those provided for above or hereafter	20
18	Other official correspondence relating to matters which have terminated	3
19	Yearly and half-yearly statements	5
20	Monthly and quarterly statements, including accounts of stamp duties and penalties	3
21	Applications for leave and orders thereon, applications from candidates for employment and reports on applications not relating to suits or proceedings in Court	1
22	Magisterial Diaries, Police Arrest Returns, Police Occurrence Reports (other than those pertaining to Part I, Criminal) and Police Reports on unnatural and sudden deaths ...	3
23	Register of Suits disposed of	12 †
24	Register of Petitions	3
25	Pay and Acquittance Rolls	20

* *Vide* p. 427 of Part II of the *Fort St. George Gazette* for 1896.
† *Vide* p. 299 of Part II of the *Fort St. George Gazette* for 1895.
Pages 1056–9 of Part II of the *Fort St. George Gazette* for 1889.

Order 172, para. 10.]

APPENDIX XIII.

Rules for the Submission of Petitions to the Board of Revenue.

I. (1) Persons having cause of complaint against an official act or proceeding of any public servant subordinate to the Board should, in the first instance, seek redress from the officer in whom the local appellate authority is vested.

(2) If dissatisfied with the appellate decision of such officer, the petitioner shall be at liberty to address the next higher local authority or if there is no such authority the Board of Revenue.

II. (1) The Board will not receive a petition on any matter, unless it shall appear that the local authorities, including the Collector, have first been addressed.

(2) Every petition addressed to the Board must be accompanied by—

(*a*) Copies of the answers or orders of the local authorities, if any shall have been passed, and also

(*b*) copies of the petitions addressed to subordinate authorities, so far as they may be necessary for the proper understanding of the orders appealed against.

III. In order to enable the Board to maintain the foregoing rule without injustice or hardship to complaining parties, all subordinate officers will understand that every party affected by an order is entitled on application, to receive a copy of so much of the order as relates to his case. The order should ordinarily contain full details of the grounds of the decision, and the copy or extract should be furnished to the party on plain paper, and without payment.

IV. Petitions addressed to the Board should be written on durable paper, 13 inches long by 8½ inches wide, an ample margin being allowed.

V. (1) Petitions addressed to the Board may be submitted either by the principals themselves or by their vakils or duly authorized agents.

(2) Petitions signed by Vakils or Agents on behalf of their principals must be accompanied by a duly stamped Vakalatnama or by a general or special Power of Attorney.

Note.—In case a general Power of Attorney is filed with a petition, it will be duly returned by the Board, after the disposal of the petition, to the party producing it.

(3) Anonymous petitions will be totally disregarded.

VI. (1) Every public servant wishing as such to petition the Board should do so separately, and not conjointly with others.

(2) No public servant may submit a petition in respect of any matter in which he has no personal interest.

VII. (1) Every petition addressed to the Board by a public servant must be submitted through the head of the office in which the petitioner is serving.

Explanation.—If the petitioner has just left the service of Government and his petition relates to his public service, it should be submitted through the head of the office in which he was last serving.

(2) Appeals preferred to the Board by village officers against decrees passed in suits under Madras Act III of 1895 may be transmitted direct to the Board.

(3) Other appeals by village officers where allowable, should be submitted through the Collector of the district.

(4) In cases governed by clauses (1) and (3) *supra*, there is no objection to the petitioner's transmitting a duplicate copy of his petition direct to the Board, provided he marks it as a "duplicate."

(5) Petitions sent direct to the Board in contravention of clauses (1) and (3) will be returned to the petitioners who should resubmit them through the Collector, or local authority concerned, within one month from the date of such return. If further delay is permitted to take place in the re-submission of a petition so returned, it will be liable to summary rejection as time-barred, unless received within the period of limitation allowed by rule IX *infra*.

B. P., No. 39, 2-2-97.

VIII. (1) The head of the office through which a public servant's petition is submitted will at once forward it to the Board through the ordinary official channel.

(2) In doing so he should make such remarks as he may consider necessary in regard to the accuracy of the statements made and inferences drawn in the appeal petition.

(3) He will at the same time forward such records not submitted by the appellant as are likely to be required for reference by the Board when disposing of the appeal.

IX. (1) (*a*) Appeals to the Board against departmental orders of dismissal, suspension, reduction or fine passed on Government servants other than village officers, and (*b*) darkhast appeals should be filed within 40 days from the date of communication of the order appealed against, exclusive of the time taken in obtaining copies thereof, as well as of the time necessary for the transmission of the copies by post, when they are so transmitted.

B.P., No. 493, 13-11-94.

(2) In all other cases, including appeals from village officers, the period of limitation will be three months.

Section 23 of Act III of 1895.

X. The Board cannot entertain a petition addressed to it unless it is stamped in accordance with the provisions of the Court Fees Act VII of 1870, or unless the levy of stamp duty has been dispensed with by any law or rule having the force of law. The following is a summary of the chief provisions governing the levy of stamp duty on petitions submitted to the Board :—

(1) Petitions to the Board which are appeals should be stamped with a Court-fee stamp of the value of Rs. 2.

Article II (*b*), Schedule II.

(2) Miscellaneous petitions including supplemental and review petitions should be stamped with a Court-fee stamp of the value of Re. 1.

Article I (*c*), Schedule II.

(3) Applications for copies should bear a stamp of the value of anna 1.

Article I (*a*), Schedule II.

(4) When the document, of which a copy is applied for, belongs to a year previous to the current calendar year, a search-fee in Court-fee stamps,

according to the subjoined scale, must be affixed to the application, in addition to the Court-fee label of the value of anna 1 referred to in clause (3) above :—

	AS.
(a) Fee payable for the first document applied for, or, if only one document is applied for, then for that document	8
(b) When the party does not know to which of two or more years a document belongs, the fee for searching the records of every year, other than the first, shall be	4
(c) Fee payable for every document other than the first included in the same application	4

(5) Applications for copies should be accompanied by the required number of copy-stamped papers, at the rate of one sheet for every 175 words.

(6) Documents submitted as enclosures to petitions addressed to the Board, whether they are communications addressed to the parties in the first instance by the officers who are responsible for the communications or are certified copies subsequently granted to parties, should be stamped with Court-fee labels under article 9, Schedule I of the Court Fees Act, at the rate of 8 annas for every 360 words or fraction thereof.

B.P., No. 977, Mis., 5-4-98.

(7) The stamp duty payable on a *Vakalatnama* or special Power of Attorney for conducting any one case before the Board of Revenue is Rs. 2 (Article 10, Schedule II of the Court Fees Act).

(8) Documents not stamped in accordance with the foregoing clauses will be returned to the parties who should resubmit them to the Board within one month from the date of return of the documents: for the delay in re-submission may entail the rejection of the petition as time-barred—Cf. clause (5) of Rule VII *supra*.

B.P., No. 39, 2-2-97.

(9) No money or currency notes will be received by the Board in lieu of any Court-fee stamps or copy-stamped papers required under the foregoing rules.

XI. (1) Petitions for the return of records and reminder petitions need not be stamped.

(2) No stamp duty is leviable on appeals preferred by public servants of all classes, except village officers governed by Madras Acts II of 1894 and III of 1895, in regard to their dismissal, suspension, reduction, fine or any other departmental punishment or grievance.

B.P., No. 305, 13-9-97.

Note.—The benefit of this ruling extends to documents filed as exhibits by such public servants and also to applications submitted by them for copies of documents.

(3) Judgments and decrees passed in suits filed under Regulation VI of 1831 or under Madras Act III of 1895 are exempt by law from the stamp duty referred to in rule X (6) *supra*.

B.P., No. 458, 9-12-96.

XII. Petitions addressed to the Board will be liable to summary rejection in the following cases :—

(1) when a petition is illegible or unintelligible;

(2) when a petition contains language which, in the opinion of the Board, is improper or otherwise objectionable ;

(3) when a previous petition has been disposed of by the Board, the Madras Government or other superior authority and the petition discloses no new facts or circumstances which afford ground for a reconsideration of the case;

(4) when a petition is an application for pecuniary assistance by a person manifestly possessing no claim thereto;

(5) when an appeal is preferred against the discretionary exercise by local officers of the right of distributing subordinate appointments which are in their gift;

(6) when a petition is an appeal in a case for which the law provides a different or specific remedy or in regard to which the time limited by law for appeal has been exceeded;

(7) when a petition is a second appeal against an order prejudicially affecting a Government servant in receipt of a salary not exceeding Rs. 25 per mensem.

Note.—This rule applies to the holders of non-hereditary village offices; but the case of hereditary village officers is governed by Madras Acts II of 1894 and III of 1895 which in certain cases allow a second appeal.

XIII. The Board must decline to entertain petitions of the following descriptions for the reason that the law has declared the decisions of subordinate officers in such cases to be final and the Board has therefore no power to interfere with them:—

(1) when a petition is an appeal against an order making an appointment to a village office under section 10 of Madras Act III of 1895;

(2) when a petition is a second appeal against an order making an appointment to a village office at a revision at which (*a*) two or more villages, or portions thereof are grouped or amalgamated together so as to form a new village, or (*b*) any one village is divided into two or more new villages, or (*c*) the number of village officers previously existing in any one village is reduced as the result of the revision;

(3) when a petition is a second appeal against an order inflicting fine or suspension on a village officer, governed by Madras Act III of 1895;

(4) when a petition is a second appeal (*a*) against an order dismissing or removing a village officer, other than the headman of a village or village accountant, or (*b*) against a decree or order passed in a suit preferred by or against a village officer other than the headman of a village or village accountant, under section 13 of Madras Act III of 1895;

(5) when a petition is a second appeal against an order making an appointment to a village office under section 11 of Madras Act II of 1894;

(6) when a petition is a second appeal against an order inflicting any punishment short of dismissal on a village officer under section 16 (1) and (2) of Madras Act II of 1894;

(7) when a petition is an appeal against a Collector's order confirming or cancelling a sale of land for arrears of revenue.

B.P., No. 232, 26-6-96.

XIV. Appeals praying for the interference of the Board in the following cases will be summarily rejected, for the reason that the Board is precluded by Government Order from interfering with the orders passed by Collectors in such cases:—

(1) when a petition is an appeal against an order inflicting petty fines or individual blackmarks on officers below the rank of Deputy Tahsildar;

Para. 7 of B.P., No. 191, 21-7-98.

Note.—All village officers, except those governed by Madras Acts II of 1894, section 16 (3), and III of 1895, section 23, come within the range of this rule.

(2) when a petition is a second appeal against an order assigning land on darkhast;

(3) when a petition is a second appeal by an officer below the rank of Deputy Tahsildar against an order inflicting a departmental punishment other than dismissal, suspension or reduction.

Para. 7 of B.P., No. 191, 21-7-98.

XV. Petitions presented to the Board by persons not possessing a personal interest in the subject-matter of the complaint will generally remain unnoticed: but even in those cases in which the Board may consider it expedient to forward such petitions to local officers, the petitioners will receive no reply from the Board to their communications.

XVI. The Board will not hear in person either petitioners or their counsel, except as provided for by section 18 (2) of Madras Act III of 1895.

B.P., No. 295-R., 29-1-96.

Order 172, para. 11.]

APPENDIX XIV.

Rules for the Submission and Receipt of Petitions and other Papers of the same class addressed to the Government of Fort St. George.

I. Persons having cause of complaint against any servant of Government, civil or military, shall, in the first instance, seek redress from the officer in whom the local authority is vested, who, if unable to grant the redress sought, shall pass an order in writing to that effect. If dissatisfied with this decision, the petitioner shall be at liberty to address the Board of Revenue or Court, or superior civil or military authority, by which the local authority is controlled; or he may address the Government, in cases wherein there is no intermediate authority.

II. The Government will not receive a petition on any matter, unless it shall appear that the petitioner has first applied to the local authority, and also to the Board of Revenue or other controlling authority, where such exists. The petitions addressed to such local and controlling authorities, or copies of them, and the answers or orders of those authorities respectively, if any shall have been passed, must be annexed to the petition addressed to Government.

III. In order to enable Government to maintain the foregoing rules without injustice or hardship to complaining parties, all heads of offices will understand that a party affected by an order is entitled to have, on application, a copy of the order, which should contain full details of the grounds of the decision. This is to be furnished to him, on plain paper, and without payment.

IV. Government will receive petitions only from principals; addresses running in the name of a vakil or agent will receive no attention. Anonymous petitions will be totally disregarded.

V. Petitions addressed to Government will be liable to summary rejection in the following cases:—

(1) when a petition is illegible or unintelligible;
(2) when a petition contains language which, in the opinion of Government, is disloyal, disrespectful or improper;
(3) when a previous petition has been disposed of by the Madras Government, the Governor-General in Council, or the Secretary of State and the petition discloses no new facts or circumstances which afford grounds for a reconsideration of the case;
(4) when a petition is an application for pecuniary assistance by a person manifestly possessing no claim;
(5) when a petition is an appeal from a judicial decision with which the executive has no legal power of interference;
(6) when a petition is an appeal against a decision which by any law, or rule having the force of law, is declared to be final;
(7) when a petition is an appeal in a case for which the law provides a different or specific remedy, or in regard to which the time limited by law for appeal has been exceeded;
(8) when a petition is addressed by an officer still in the public service, and has reference to his prospective claim for pension, except as provided in article 995 of the Civil Service Regulations (3rd edition);

(9) when a petition is an appeal against the non-exercise by Government of a dispensatory discretion vested in it by law or rule;

(10) when a petition is an appeal against the decision of a duly constituted Court of Law in a Native State in political relations with Government;

(11) when a petition is an appeal against any order prejudicially affecting a Government servant who is in receipt of a salary not exceeding Rs. 50 a month, if an appeal against such order has already been decided by an officer superior to the officer passing the order.

VI. As the Governor in Council never interferes with the distribution of subordinate appointments, applications for situations in the gift of heads of departments will also remain unnoticed.

VII. The mode and channels through which all ranks of effective military officers and men should make known any complaint or grievance to superior authority are clearly laid down by the regulations of the service.

VIII. The foregoing general regulations for petitions are applicable in the Military Department to the following classes:—

1st.—Persons, not in public service, residing within the limits of military bazaars; camp-followers.

2nd.—Contractors for military supplies; abkári contractors.

3rd.—Military pensioners.

4th.—Persons having claims on Government in any Military department either on their own account or on account of services rendered to the State by deceased relatives.

IX. Every officer wishing to petition the Government should do so separately.

X. Every petition must be submitted through the head of the office or department to which the petitioner belongs or belonged. But there is no objection to the petitioner transmitting a duplicate copy of his petition direct to the Government, provided that he marks it as a "duplicate."

XI. The head of the office or department will at once forward the petition to the Government through the ordinary official channel, and may make such remarks, as he may consider necessary, in regard to the accuracy of the statements made and inference drawn in the appeal petition; he will also forward such records, not submitted by the appellant, as should properly be consulted in order to the disposal of the appeal.

XII. No officer may submit a petition in respect of any matter connected with his official position unless he has some personal interest in such matter.

XIII. (1) Every petition from an inhabitant of a Native State under the political control of the Madras Government must be submitted through the British Resident or Political Officer of the State in which the petitioner resides.

(2) There is no objection to a petitioner transmitting a duplicate copy of his petition direct to the Government, provided that he marks it as a "duplicate."

(3) The Resident or Political Officer will forward the petition to the Government of Madras with such report on the case as may be necessary.

XIV. Petitions from Carnatic Stipendiaries, or on the subject of Carnatic Stipends, should be submitted through the Paymaster, Carnatic Stipends.

XV. Petitions from Political pensioners, other than Carnatic Stipendiaries, and from Kandyan pensioners, or on the subject of Political pensions other than Carnatic, should be submitted through the Government Agent or the Collector of the District in which the petitioners reside.

Pages 526–7 of Part I of he *Fort. St. George Gazette*, 10–4–1900.

Order 172, para. 12.]

APPENDIX XV.

Rules for the Submission, Receipt and Transmission of Memorials and other Papers of the same class addressed to His Excellency the Governor-General in Council.

[Notifications of the Government of India, Home Department, dated the 11th October 1889, 30th October 1891, and 13th July 1893, and letter of the Home Department No. 1077–1–55 R., dated 3rd October 1890.]

SECTION I.

Petitions from private persons or public bodies.

1. Every petition to the Government of India, whether it bears immediately on a matter of Imperial policy or has reference to the orders or the general policy and action of a Local Government, should be forwarded through the Local Government under which the petitioner is residing or is employed. Bnt there is no objection to the petitioner's forwarding simultaneously a duplicate copy of the petition to the Government of India, if he so desires, provided that he marks it as a "duplicate."

1-A. A petition from a person who has been removed from, or has left the service of Government, relating to his removal from the service or to claims arising out of his service, should be forwarded through the Local Government under which the petitioner was employed.

2. A petition may be either in manuscript or print, but must, with all accompanying documents, be properly authenticated by the signature of the petitioner, or when the petitioners are numerous, by one or more of them, and it must conclude with a specific prayer.

3. Every petition should be accompanied by a letter addressed to the Local Government requesting its transmission to the Government of India, and when any order of a Local Government is appealed against, by a copy of such order, as well as of any orders passed in the case by subordinate authorities.

4. Communications on matters connected with any Bills before the Council may be addressed either in the form of a petition to the Governor-General in Council or in a letter to the Secretary in the Legislative Department, and must in either case be sent to the Secretary to the Legislative Department. Ordinarily such communications will not be answered. Except in the case of the High Court at Fort William, such communications from Courts, officials, or Public bodies should be sent through the Local Governments.

SECTION II.

Petitions from officers in civil employ.

1. Every officer wishing to petition the Government of India should do so separately.

2. Every petition should be submitted through the head of the office or department to which the petitioner belongs and be forwarded by him through the usual official channel. But there is no objection to the petitioner transmitting a duplicate to the Government of India direct, provided that he marks it as a "duplicate."

3. No officer may submit a petition in respect of any matter connected with his official position unless he has some personal interest in such matter.

4. No notice will be taken of a petition relating to any matter connected with the official prospects or position of an officer still in the public service, unless it is submitted by the officer himself.

SECTION III.

Rules for observance by Local Governments in regard to the transmission or withholding of petitions.

1 Petitions should be forwarded to the Government of India by the Local Government with a concise statement of material facts and (unless there be special reasons for not doing so) an expression of opinion.

If the petition is an appeal against an order of dismissal from Government service, the papers submitted by the Local Government should show whether the charge against the petitioner was reduced to writing; whether his defence was taken and reduced to writing; and whether the decision was in writing.

2. When the petition is not in English, the Local Government should transmit a translation with it.

3. Local Governments are vested with discretionary power to withhold petitions addressed to the Government of India in the following cases :—

(1) When a petition is illegible or unintelligible.

(2) When a petition contains language which, in the opinion of the Local Government, is disloyal, disrespectful or improper.

(3) When a previous petition has been disposed of by the Secretary of State or the Governor-General in Council, and the petition discloses no new facts or circumstances which afford grounds for a reconsideration of the case.

(4) When a petition is an application for pecuniary assistance by a person manifestly possessing no claim.

(5) When a petition is an application for employment from a person not in the service of Government.

(6) When a petition is an appeal from a judicial decision with which the executive has no legal power of interference.

Note.—If the Government has reserved any discretion of interference or is concerned as a party to the suit, or if the appeal is practically an appeal for mercy or pardon, the petition must be transmitted. But in the last-mentioned case the transmission of the petition will not affect the discretion in regard to capital sentences allowed to Local Governments by the Home Department Resolution, dated 14th October 1885.

(7) When a petition is an appeal against an order of the Loca Government upholding on appeal the dismissal, removal, reduction, or other punishment of a Government servant whose salary was not more than Rs. 100 a month.

(8) When a petition is an appeal against the decision which by any law, or rule having the force of law, is declared to be final.

(9) When a petition is an appeal in a case for which the law provides a different or specific remedy, or in regard to which the time limited by law for appeal has been exceeded.

(10) When a petition is an appeal against an order or decision of the Local Government, and is made more than six months after the communication of such order or decision to the petitioner without satisfactory explanation of the delay.

(11) When a petition is addressed by an officer still in the public service and has reference to his prospective claim for pension, except as provided in article 995 of the Civil Service Regulations (3rd Edition).

(12) When a petition is an appeal against the non-exercise by the Local Government of a dispensatory discretion vested in it by law or rule.

Note.—For the rule to apply there must be a discretion vested in the Local Government by a law or rule to waive or dispense with some qualification or condition, and the Local Government must have declined to waive such qualification or condition. The appeal, too, must be against such refusal only—*vide* Home Department No. 1077–1–55 R, dated 3rd October 1890.

(13) When a petition relates to a subject on which the Local Government is competent to pass orders and no previous application for redress has been made to the Local Government.

4. If a petition is withheld, the petitioner should be informed of the fact and the reason for it.

5. A list of petitions withheld under Rule 3, with the reasons for withholding them, shall be forwarded quarterly to the Government of India in the department concerned.

Pages 524-6 of Part I of the *Fort St. George Gazette*, 10-4-1900.

Order 172, para. 12.]

APPENDIX XVI.

Rules for the Submission, Receipt and Transmission of Memorials and other Papers of the same class addressed to Her Majesty, or to the Right Hon'ble The Secretary of State for India.

[Notifications of the Government of India, Home Department, dated the 29th March 1878, 24th May 1878, 30th July 1879, 7th November 1879, 24th September 1880, 18th March 1881 and 30th October 1889.]

I. No memorial will be received or attended to unless forwarded as hereinafter prescribed.

II. Every memorial should be accompanied by a letter requesting its transmission to the authority to which it is addressed.

III. Every memorial addressed to Her Majesty or to the Secretary of State for India should be forwarded through the Local Government under which the writer is residing or is employed.

IV. Memorials to Her Majesty or to the Secretary of State from persons in the Madras and Bombay Presidencies should be forwarded direct by the Local Government, with a full statement of facts and an expression of opinion, except in the case of memorials which relate to any rule or standing order of the Government of India, or which, if granted, would cause expenditure for which the Imperial and not the Local Government would be primarily responsible, or which relate to any legislative proceeding of the Governor-General in Council, or to an Act to which the Governor-General in Council has assented, or which relate to a case which has been previously under the consideration of the Government of India, whether on appeal or otherwise. Such memorials should be forwarded with a covering letter containing a full statement of facts and an expression of opinion to the Government of India in the Department having cognizance of the subject-matter of such memorial, by which Department the memorials will be transmitted to the Secretary of State.

V and VI. *These do not apply to the Madras Presidency.*

VII. No limit is fixed to the time within which an appeal from an order of the Governments in India must be preferred to the Home Government, except in the case of appeals from a judicial decision in which the Judge is a Political officer, and in which the appeal ordinarily lies to Government in the Political Department. Such appeals must be preferred within a period of twelve months from the date of communication to the persons concerned of the order to which objection is taken.

VIII. Memorials may be transmitted either in manuscript or in print, but must, with all accompanying documents, be properly authenticated by the signature of the memorialist on each sheet.

IX. Memorials, together with their accompanying documents, should be in English. If the accompanying documents must necessarily be forwarded in the Vernacular, an English Translation * should be appended, which should be attested by the signature of the memorialist.

X. It is not necessary that memorials should be forwarded in duplicate or triplicate. The originals will invariably be transmitted to England, a copy being made and retained by the Government of India, if necessary, for record.

XI. As a general rule, the transmission to England of a memorial duly forwarded through the proper channel will not be delayed by the transmitting Government in India beyond a month after the receipt of such memorial.

XII. Governments and Administrations in India are vested with discretionary power to withhold the transmission of memorials addressed to Her Majesty or to the Secretary of State in the following cases :—

(1) When a memorial is illegible or unintelligible.

(2) When a memorial contains disrespectful or improper language.

(3) When a second memorial is presented after a decision has already been given by the authority to which it is addressed, and when no new facts or circumstances are adduced which afford grounds for a reconsideration of the case. A memorial addressed to Her Majesty by a person whose appeal to the Secretary of State has already been rejected, shall be held to be a second memorial to the same authority, and shall not be transmitted.

(4) When a memorial is a mere application for pecuniary assistance by a person manifestly possessing no claim.

(5) When a memorial is an application for employment under one of the Governments in India from a person not belonging to the covenanted service.

(6) When a memorial is a mere appeal from a judicial decision.

(7) When a memorial is addressed by an officer still in the public service and has reference to his prospective claim to pension.

(8) When a memorial is an appeal against an order of a Local Government regarding the dismissal, removal, reduction or other punishment of a Government servant whose salary was not more than Rs. 100 a month; or when it is an appeal against similar orders of a Local Government confirmed by the Government of India from a Government servant whose salary was not more than Rs. 250 a month.

(9) When a memorial is a mere appeal against the non-exercise by one of the Governments or Administrations in India of a dispensatory discretion vested in such Government or Administration by law or rule.

(10) When a memorial is an appeal against a decision by any local, municipal, or other authority, which by any law, or rule having the force of law, is declared to be final.

(11) When a memorial is an appeal against the action of a private individual, or of a body of private individuals, regarding the private relations of the memorialist and such individual or body.

(12) When a memorial is an appeal against orders refusing the grant of a pension to an inferior servant who is not eligible for such grant under the pension rules.

[*Vide* Government of India, Home Department Notification No. 1516, dated 14th September 1894, printed in Public G.O., No. 731, dated 1st October 1894.]

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* *Vide* Note (2) *infra.*

XIII. The Government of India may withhold the transmission of a memorial addressed to Her Majesty or to the Secretary of State, unless the memorialist has previously memorialised the Government of India and the Local Government concerned on the same subject.

XIV. A list of memorials withheld under the discretionary power conferred by Rule XII will be forwarded quarterly to the Government of India in the case of memorials withheld by Local Governments under the same discretionary power, and by the Government of India in the Department concerned to the Secretary of State.

Note.—(1) These rules do not in any way affect or supersede orders issued on the same subject by the Military Authorities for the guidance of the Army.

(2) It will be well for the transmitting office to examine such translations, and, if they are found to be incorrect or faulty, to notice the fact in sending on the memorial.

Dated 24th September 1880, No. 1438.

(3) RESOLUTION.—The Governor-General in Council considers that the discretionary power of withholding petitions under Clause 8, Rule XII of the Rules for the submission, receipt, and transmission of memorials and other papers of the same class addressed to Her Majesty the Queen-Empress of India, or to the Right Honourable the Secretary of State for India, by private persons or by officers of all Civil Departments, should be used with caution and only after a full consideration of the facts in each case. Having regard to the constitution and character of the Indian subordinate services, dismissals of Government officials often involve serious distress, if not actual ruin, to them, and it is right that, under such circumstances, every opportunity should be allowed to them of making themselves heard. Further, when, as sometimes happens, their representations reach the Secretary of State through non-official channels, it is convenient that he should be in a position at once to deal with them, instead of being obliged, as may now be the case, to refer for information to this country. Such petitions, therefore, should not be withheld when there is any reasonable prospect of difference of opinion as to the orders passed on them by the Government of India, or when they contain anything to which the attention of the Secretary of State is likely to be specially directed.

Pages 523–4 of Part I of the *Fort St. George Gazette*, 10–4–1900.

Order 172, para. 12.]

APPENDIX XVII.

Rules for the Submission of Memorials to the Houses of Parliament.

Every petition against the orders of the Secretary of State for India in Council prepared for presentation to Parliament should be submitted to the House of Parliament to which it is addressed through the medium of some unofficial member of the House, and not through the Secretary of State. The procedure prescribed below should be observed in presenting such petitions :—

Every member presenting a Petition to the House must affix his name at the beginning thereof. (*Vide* Commons' Journals, 1833, March 20; 1883, February 19.)

Every Petition must be written and not printed or lithographed. (*Vide* Commons' Journals, 1793, May 6; 1817, March 12.)

Every Petition must contain a prayer. (*Vide* Commons' Journals, 1843, July 10.)

Every Petition must be signed by at least one person on the skin or sheet on which the Petition is written. (*Vide* Commons' Journals, 1817, March 12.)

Every person signing a Petition must write his address after his signature, or his signature will not be counted. (*Vide* Appointment of the Select Committee on Public Petitions, 1879, February 18.)

Every Petition must be written in the English language, or be accompanied by a translation certified by the Member who shall present it. (*Vide* Commons' Journals, 1821, March 16, March 21.)

Every Petition must be signed by the parties whose names are appended thereto by their names or marks, and by no one else except in case of incapacity by sickness. (*Vide* Commons' Journals, 1675, November 8; 1689, November 14; 1774, June 2; 1826, December 13; 1836, June 28.)

No letters, affidavits, or other documents may be attached to any Petition. (*Vide* Commons' Journals, 1826, February 20, November 28; 1856, March 14.)

No erasures or interlineations may be made in any Petition. (*Vide* Commons' Journals, 1827, March 2; 1831, August 12.)

No reference may be made to any Debate in Parliament. (*Vide* Commons' Journals, 1822, March 28.)

No application may be made for any grant of public money, except with the consent of the Crown. (*Vide* Standing Orders.)

No application may be made for a charge upon the revenues of India, except with the consent of the Crown. (*Vide* Standing Orders.)

All Petitions after they have been ordered to lie upon the Table are referred to the Committee on Public Petitions, without any question being put; but if any such Petition relate to any matter or subject with respect to which the Member presenting it has given notice of a Motion, and the

said Petition has not been ordered to be printed by the Committee, such Member may, after notice given, move that such Petition be printed with the Votes. (*Vide* Standing Orders.)

A member cannot present a petition from himself. It is quite competent to any Honourable Member to Petition the House, but then his Petition ought to be presented by another Member. (*Vide* Rules, Orders, and Forms of Proceedings of the House of Commons.)

MEM.—*Every Petition offered to be presented to the House should be addressed "To the Honourable the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled."*

B.P., No. 548, 16–8–89.

Order 173, para. 1.]

APPENDIX XVIII.

Form of Application for search of Public Records.

To

One-anna
Court-fee stamp.

Name and address of applicant in full.	Description of record as far as possible.	Purpose for which inspection or copy is required.	Date, &c., of Court diary, or other authority, if any, under which application is made.

Date

Signature of Applicant.

B.P., No. 592, 13–10–93.

Order 173, para. 8.]

APPENDIX XIX.

Register showing the receipt and disposal of applications for copies in the office at .

Petition number.	Date of receipt.	Name and address of the applicant.	Description of record copy of which is required.	Number and value of court-fee stamps affixed to the application for search for the records.	Orders of the head of the office as to whether copies may be granted or not, with date of order.	Total number of words to be copied.	Total number of 2-anna stamped papers required at 175 words a paper, or the amount of fees payable in cash.	Date on which information of the number of stamp papers required or the fee to be paid was given to the applicant.	Date on which stamp papers or fees in cash were produced, with initials of the head ministerial officer.	Name of copyist to whom they were handed over for copying, and his initials in token of receipt.	When copy was ready.	Name of examiner and the date on which the copy was examined, with his initials.	When copy delivered or sent by post.	Signature of applicant when delivered in person.	Signatures of the copyist and examiner in token of having received the fee paid in cash.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Note.—The number of copy-stamped papers produced by applicants for copies along with their applications and the number returned to them as being in excess of the actual number used should be noted in the remarks column at the time of making entries in columns 10 and 14, respectively—*vide* Board's Proceedings, dated 14th July 1892, No. 379 (Separate Revenue).

B.Ps., No. 592, 13-10-93; No. 204, 18-6-97; No. 437, 13-12-97.

Order 173, para. 20.]

APPENDIX XX.

Rules under section 91 *of the Indian Registration Act.*

The following rules prescribed under section 91 of the Indian Registration Act, 1877, by His Excellency the Governor in Council for regulating inspection and grant of copies of the documents and maps specified in section 90 of the Act are published * for general information :—

Draft rules under section 91 *of the Registration Act.*

1. Every person desiring to inspect one or more documents or registers falling within any of the classes specified in section 90 of the Registration Act or portions thereof or to obtain copies of or extracts from such documents, shall submit an application (giving his full name and address and as accurate a description of the record as possible) to the head of the office in which he believes the record to be. Provided that applications for copies of records in the custody of village officials may be made to the Tahsildar of the taluk in the first instance.

2. Whenever the document referred to in such application is more than one year old, a *search-fee* according to the subjoined scale must be deposited by the applicant with the head ministerial officer as soon as the application has been admitted :—

	AS.
Fee for searching the records of any one year for a single document or entry	8
Fee for searching the records of every additional year ..	4
Fee for searching the records for every additional document or entry connected with the same subject ..	4

3. If the search should prove fruitless, the fee paid will not be refunded, but the applicant can, on application, receive a certificate stating that the document or entry sought has not been found on record.

4. When the document or register referred to in the application has been found, the fee paid for search of the same will entitle the applicant to read the document or register or the portions of the document or register specified by him or to have the same read to him, but it shall not entitle him to take a copy of the document or register or of any part of the document or register or to make extracts therefrom.

5. In cases where the applicant asks for the grant of copies of, or of extracts from, documents or registers, the number of copy-stamped papers required for the preparation of copies or the fees payable in cash, in cases in which copies or extracts cannot be made on such papers, shall be calculated according to the following scale :—

(1) Where the documents are such as could be copied on copy-stamped papers—One sheet for every 175 words.

(For facility of calculation, 24 lines should be taken to be equivalent to one page and in the case of figures, 5 and 35 figures, respectively, should be taken to be equivalent to one word and one line.)

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* *Vide* pages 1005 and 1006 of Part I of the *Fort St. George Gazette* for 1893.

(2) In the case of inam statements or extracts from survey or other registers which are too large to be copied on two connected sheets of copy-stamped papers—2 annas in cash for every 175 words or fraction thereof.

(3) In the case of maps or plans—A reasonable fee in cash to be specially fixed by the head of the office.

(*Note.*—In the third class of cases the copyists or other persons employed for making copies should provide themselves with suitable tracing cloth and materials at their own cost.)

6. Intimation of the number of sheets or the fees in cash so calculated shall then be given to the applicant by post *bearing* if he does not appear in person, and on receipt of the required sheets or fees in cash, the head ministerial officer will have the copies, extracts or tracings prepared by copyists or professional draughtsmen and examined by members of the permanent establishment of the office. The copies shall then be certified as true under the signature of the head of the office, and shall be forwarded without delay by post *bearing* by the head ministerial officer to the address of the applicant unless the latter personally appears to receive them, in which case they shall be delivered to him in person and his signature obtained in token of delivery.

7. In case any person desires to have any copies of, or extracts from, any of the documents or registers above mentioned in print, printed copies will be supplied to him on payment of the charge usually levied by the District Press for private work; printed village maps, however, if applied for, and available, may be furnished to the parties out of the copies supplied to the Collectors by the Superintendent of the Revenue Survey at the prices fixed.

8. Every person paying or depositing copy-stamped papers or fees in cash under these rules, should be given a receipt for the same signed by the head ministerial officer of the office in which the payment or deposit is made.

9. Subject to any general instructions which the Government (or, in the case of Revenue officers subordinate to it, the Board of Revenue) may from time to time issue, it shall be within the discretion of an officer to whom applications for inspection or grant of copies of a document is made under Rule 1 above to refuse compliance therewith. Provided that in such case an appeal shall lie to the authority to which such officer is immediately subordinate.

B.P., No. 592, 13-10-93.

Order 174, para. 1.]

APPENDIX XXI.

Rules issued by the High Court of Judicature, Madras, for the guidance of the Civil Courts subordinate to it in respect of records sent for from Courts and documents produced from public offices under the Provisions of the Code of Civil Procedure.*

1. When a Civil Court shall determine to send for any records from any court under section 137 of the Code of Civil Procedure, it shall issue a summons in the form hereto appended.†

2. Every summons under the Code for the production of documents from a public office shall be addressed to the head of the department to which such documents appertain, and not to any subordinate officer of the department. Summonses for the production of revenue papers shall in all cases be directed to the Collector of the district.

3. When records or official documents from any court or public office are produced in court by any officer deputed for the purpose, such records or documents shall be inspected in open court, and, unless retained under section 142 A (1) or section 143 of the Code, shall be returned to the officer producing them.

4. When such records or documents are retained, a receipt containing a descriptive list thereof shall be given to the officer producing them and a duplicate of the receipt placed with the records or documents. Any apparent erasure or alteration in any paper shall be noted in the said list.

5. The said records or documents shall, as long as they remain in the custody of the court which required their production, be kept in a sealed packet properly labelled, and the packet shall not be opened except in the presence of the presiding judge.

6. When any records or official documents are received from any court or public office by post, the packet shall be opened in the presence of the presiding judge and the papers compared with the list accompanying them. The instructions contained in rules 4 and 5 shall then be observed as far as they are applicable.

7. Whenever it shall appear that any public documents received from any court or public office are no longer required, they shall be returned to such court or office with a descriptive list in a sealed packet.

8. The production of original public documents or official papers shall, as far as is practicable, be dispensed with and the parties be required to obtain and file copies thereof in their stead, unless it appears that the production of the original is really necessary.

9. Applications made by parties calling for original documents should not be complied with, unless it appears that the request is reasonable, that it is made in good faith, and not with a view to avoiding delay or payment of the charges for authenticated copies. By calling for the original documents, considerable inconvenience may be caused to the Court or office which has to produce the same, and in the case of valuable documents, risk may be incurred, which it is desirable, if possible, to avoid.

10. No Court shall keep a public record longer than a week, and as a rule, such records shall not be kept at all, but returned immediately after perusal to the officer who produced them.

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* Published at page 543 of Part II of the *Fort St. George Gazette* for 1896.
† *Vide* appendix XXII *infra*.

Order 174, para. 1.]

APPENDIX XXII.

Form of Summons issued by Civil Courts to the Collector for the production of public Documents.

Under Section 137.

IN THE COURT OF

Suit / Appeal No. of

____________________ *Plaintiff.*

versus

____________________ *Defendant.*

To

____

Whereas it appears to this court that a perusal of the undermentioned papers now in your custody is of material importance in the aforesaid suit (or appeal) now before this court, you are hereby requested to cause the said papers to be produced in this court, or to transmit the said papers to this court on or before (*here name date of hearing of suit or appeal*).

[Here enter description of papers.]

(Signed)

L.S.

Fort St. George Gazette, Part II, page 543 of 1896.

APPENDIX XXIII.

List of Public Holidays.

General.		Christians.				Hindus.										Muhammadans.	
		General to Christians.		Roman Catholics.		General to Hindus.		Vaishnava.		Siva.		Telugu.		Tamil.			
	Days.		Days.		Days.		Days.		Days.		Days.		Days.		Days.		Days.
Christmas with New Year's Day.	14	Ash Wednesday.	1	Corpus Christi Day.	1	Pongal ‡ ...	1	Triplicane feast in April.‖	1	Sivarátri.	1	New Year's Day.	1	New Year's Day.	1	Bakr-íd ...	2
Easter	6	Ascension Day.	1			Mahálaya Amávásya.	1									Muharram.	4
Queen's Birthday ...	1					Lunar Eclipse.§	1									Shabábarat.	1
Whitsuntide	2					Solar Eclipse.	1									Ramzán ...	2
Prince of Wales' Birthday.	1					Vaikunta Ekádasi.	1										
Pongal	1																
Ávani Avittam ...	1					Krishnajayanti.	1										
Dasara	1																
Dipávali	1																
The last Saturday,* or the last Saturday but one,† in each month.	1																

* At the Presidency. † In Mufassal Offices. ‡ Exclusive of the general holiday.
§ When the sun rises, or the moon sets, before last contact with the shadow. ‖ Applicable only to Madras. One local festival to be substituted for it in each district.

Note.—The following special local holidays are authorized :—

South Canara District.—One day each for Vináyakachaturti, Gavrivritam and Uttandvádasi in substitution of the Triplicane feast, Pongal and Vaikunta Ékádasi.

Malabar District.—Three days for Ónam, two days for Vishu or New Year, two days for Dasara, one day for Karkatagavavu and one day for Sivarátri for all Hindus in substitution of the nine days sanctioned for general and special holidays. They are applicable also to the office of the Resident in Travancore and Cochin.

Kistna District.—One day for Mahánavami or Dasara in substitution of one of the two days allowed for Pongal.

[a] *Gódávari and Kistna Districts.*—Three days for "Hóli" in substitution of the days allowed for Sivarátri, Vaikunta Ékádasi and Krishnajayanti.[a]

[b] *Bellary District.*—One day for Vináyakachaturti in substitution of one of the two days allowed for Pongal.[b]

B.P., No. 77, 7-3-95. [a] B.P., No. 433, 8-12-97. [b] G.O., No. 946, Pub., 16-11-95.

Order 180.]

APPENDIX XXIV.

Table of Comparative Chronology.

Annus Domini beginning 1st January.	Year of Sáliváhana Era beginning 16th March.	Hindu Cycle Year, Tamil, Telugu and Canarese, beginning at a variable date in April.	Year of Malayálam Era, beginning 15th August.	Year of Muhammadan Hegira, beginning 17th January.	Fasli year beginning 1st July.
1723	1645	37 Sóbhakrit	898	1136	1132
1724	1646	38 Kródhi	899	1137	1133
1725	1647	39 Visvávasu	900	1138	1134
1726	1648	40 Parábhava	901	1139	1135
1727	1649	41 Plavanga	902	1140	1136
1728	1650	42 Kílaka	903	1141	1137
1729	1651	43 Saumya	904	1142	1138
1730	1652	44 Sádhárana	905	1143	1139
1731	1653	45 Viródhikrit	906	1144	1140
1732	1654	46 Parídhávi	907	1145	1141
1733	1655	47 Pramádícha	908	1146	1142
1734	1656	48 Ánanda	909	1147	1143
1735	1657	49 Rákshasa	910	1148	1144
1736	1658	50 Nala	911	1149	1145
1737	1659	51 Pingala	912	1150	1146
1738	1660	52 Kálayukti	913	1151	1147
1739	1661	53 Siddhárthi	914	1152	1148
1740	1662	54 Raudri	915	1153	1149
1741	1663	55 Durmati	916	1154	1150
1742	1664	56 Dundubhi	917	1155	1151
1743	1665	57 Rudiródkári	918	1156	1152
1744	1666	58 Raktákshi	919	1157	1153
1745	1667	59 Kródhana	920	1158	1154
1746	1668	60 Kshaya	921	1159	1155
1747	1669	1 Prabhava	922	1160	1156
1748	1670	2 Vibhava	923	1161/2	1157
1749	1671	3 Sukla	924	1163	1158
1750	1672	4 Pramódúta	925	1164	1159
1751	1673	5 Prajótpatti	926	1165	1160
1752	1674	6 Ángirasa	927	1166	1161
1753	1675	7 Srímukha	928	1167	1162
1754	1676	8 Bhava	929	1168	1163
1755	1677	9 Yuva	930	1169	1164
1756	1678	10 Dhátu	931	1170	1165
1757	1679	11 Ísvara	932	1171	1166
1758	1680	12 Bahudhánya	933	1172	1167
1759	1681	13 Pramádi	934	1173	1168
1760	1682	14 Vikrama	935	1174	1169
1761	1683	15 Vishu	936	1175	1170
1762	1684	16 Chitrabhánu	937	1176	1171
1763	1685	17 Svabhánu	938	1177	1172
1764	1686	18 Tárana	939	1178	1173
1765	1687	19 Párthiva	940	1179	1174
1766	1688	20 Vyaya	941	1180	1175
1767	1689	21 Sarvajit	942	1181	1176
1768	1690	22 Sarvadhári	943	1182	1177
1769	1691	23 Viródhi	944	1183	1178
1770	1692	24 Vikriti	945	1184	1179
1771	1693	25 Khara	946	1185	1180
1772	1694	26 Nandana	947	1186	1181
1773	1695	27 Vijaya	948	1187	1182

Table of Comparative Chronology—cont.

Annus Domini beginning 1st January.	Year of Sáliváhana Era beginning 16th March.	Hindu Cycle Year, Tamil, Telugu and Canarese, beginning at a variable date in April.	Year of Malayálam Era, beginning 15th August.	Year of Muhammadan Hegira, beginning 17th January.	Fasli year beginning 1st July.
1774	1696	28 Jaya	949	1188	1183
1775	1697	29 Manmatha	950	1189	1184
1776	1698	30 Durmukhi	951	1190	1185
1777	1699	31 Hévilambi	952	1191	1186
1778	1700	32 Vilambi	953	1192	1187
1779	1701	33 Vikári	954	1193	1188
1780	1702	34 Sárvari	955	1194	1189
1781	1703	35 Plava	956	1195/6	1190
1782	1704	36 Subhakrit	957	1197	1191
1783	1705	37 Sóbhakrit	958	1198	1192
1784	1706	38 Kródhi	959	1199	1193
1785	1707	39 Visvávasu	960	1200	1194
1786	1708	40 Parábhava	961	1201	1195
1787	1709	41 Plavanga	962	1202	1196
1788	1710	42 Kílaka	963	1203	1197
1789	1711	43 Saumya	964	1204	1198
1790	1712	44 Sádhárana	965	1205	1199
1791	1713	45 Viródhikrit	966	1206	1200
1792	1714	46 Parídhávi	967	1207	1201
1793	1715	47 Pramádícha	968	1208	1202
1794	1716	48 Ánanda	969	1209	1203
1795	1717	49 Rákshasa	970	1210	1204
1796	1718	50 Nala	971	1211	1205
1797	1719	51 Pingala	972	1212	1206
1798	1720	52 Kálayukti	973	1213	1207
1799	1721	53 Siddhárthi	974	1214	1208
1800	1722	54 Raudri	975	1215	1209
1801	1723	55 Durmati	976	1216	1210
1802	1724	56 Dundubhi	977	1217	1211
1803	1725	57 Rudiródkári	978	1218	1212
1804	1726	58 Raktákshi	979	1219	1213
1805	1727	59 Kródhana	980	1220	1214
1806	1728	60 Kshaya	981	1221	1215
1807	1729	1 Prabhava	982	1222	1216
1808	1730	2 Vibhava	983	1223	1217
1809	1731	3 Sukla	984	1224	1218
1810	1732	4 Pramódúta	985	1225	1219
1811	1733	5 Prajótpatti	986	1226	1220
1812	1734	6 Angírasa	987	1227	1221
1813	1735	7 Srímukha	988	1228/9	1222
1814	1736	8 Bhava	989	1230	1223
1815	1737	9 Yuva	990	1231	1224
1816	1738	10 Dhátu	991	1232	1225
1817	1739	11 Ísvara	992	1233	1226
1818	1740	12 Bahudhánya	993	1234	1227
1819	1741	13 Pramádi	994	1235	1228
1820	1742	14 Vikrama	995	1236	1229
1821	1743	15 Vishu	996	1237	1230
1822	1744	16 Chitrabhánu	997	1238	1231
1823	1745	17 Svabbánu	998	1239	1232
1824	1746	18 Tárana	999	1240	1233
1825	1747	19 Párthiva	1000	1241	1234
1826	1748	20 Vyaya	1001	1242	1235
1827	1749	21 Sarvajit	1002	1243	1236
1828	1750	22 Sarvadhári	1003	1244	1237
1829	1751	23 Viródhi	1004	1245	1238

Table of Comparative Chronology—cont.

Annus Domini beginning 1st January.	Year of Sáliváhana Era beginning 16th March.	Hindu Cycle Year, Tamil, Telugu and Canarese, beginning at a variable date in April.	Year of Malayálam Era, beginning 15th August.	Year of Muhammadan Hegira, beginning 17th January.	Fasli year beginning 1st July.
1830	1752	24 Vikriti	1005	1246	1239
1831	1753	25 Khara	1006	1247	1240
1832	1754	26 Nandana	1007	1248	1241
1833	1755	27 Vijaya	1008	1249	1242
1834	1756	28 Jaya	1009	1250	1243
1835	1757	29 Manmatha	1010	1251	1244
1836	1758	30 Durmukhi	1011	1252	1245
1837	1759	31 Hévilambi	1012	1253	1246
1838	1760	32 Vilambi	1013	1254	1247
1839	1761	33 Vikári	1014	1255	1248
1840	1762	34 Sárvari	1015	1256	1249
1841	1763	35 Plava	1016	1257	1250
1842	1764	36 Subhakrit	1017	1258	1251
1843	1765	37 Sóbhakrit	1018	1259	1252
1844	1766	38 Kródhi	1019	1260	1253
1845	1767	39 Visvávasu	1020	1261/2	1254
1846	1768	40 Parábhava	1021	1263	1255
1847	1769	41 Plavanga	1022	1264	1256
1848	1770	42 Kílaka	1023	1265	1257
1849	1771	43 Saumya	1024	1266	1258
1850	1772	44 Sádhárana	1025	1267	1259
1851	1773	45 Viródhikrit	1026	1268	1260
1852	1774	46 Parídhávi	1027	1269	1261
1853	1775	47 Pramádícha	1028	1270	1262
1854	1776	48 Ánanda	1029	1271	1263
1855	1777	49 Rákshasa	1030	1272	1264
1856	1778	50 Nala	1031	1273	1265
1857	1779	51 Pingala	1032	1274	1266
1858	1780	52 Kálayukti	1033	1275	1267
1859	1781	53 Siddhártti	1034	1276	1268
1860	1782	54 Raudri	1035	1277	1269
1861	1783	55 Durmati	1036	1278	1270
1862	1784	56 Dundubhi	1037	1279	1271
1863	1785	57 Rudiródkári	1038	1280	1272
1864	1786	58 Raktákshi	1039	1281	1273
1865	1787	59 Kródhana	1040	1282	1273
1866	1788	60 Kshaya	1041	1283	1274
1867	1789	1 Prabhava	1042	1284	1275
1868	1790	2 Vibhava	1043	1285	1276
1869	1791	3 Sukla	1044	1286	1277
1870	1792	4 Pramódúta	1045	1287	1278
1871	1793	5 Prajótpatti	1046	1288	1279
1872	1794	6 Ángirasa	1047	1289	1280
1873	1795	7 Srímukha	1048	1290	1281
1874	1796	8 Bhava	1049	1291	1282
1875	1797	9 Yuva	1050	1292	1283
1876	1798	10 Dhátu	1051	1293	1284
1877	1799	11 Ísvara	1052	1294/5	1285
1878	1800	12 Bahudhánya	1053	1296	1286
1879	1801	13 Pramádi	1054	1297	1287
1880	1802	14 Vikrama	1055	1298	1288
1881	1803	15 Vishu	1056	1299	1289
1882	1804	16 Chitrabhánu	1057	1300	1290
1883	1805	17 Svabhánu	1058	1301	1291
1884	1806	18 Tárana	1059	1302	1292
1885	1807	19 Párthiva	1060	1303	1293
					1294

Table of Comparative Chronology—cont.

Annus Domini beginning 1st January.	Year of Sáliváhana Era beginning 16th March.	Hindu Cycle Year, Tamil, Telugu and Canarese, beginning at a variable date in April.	Year of Malayálam Era, beginning 15th August.	Year of Muhammadan Hegira, beginning 17th January.	Fasli year beginning 1st July.
1886	1808	20 Vyaya	1061	1304	1295
1887	1809	21 Sarvajit	1062	1305	1296
1888	1810	22 Sarvadhári	1063	1306	1297
1889	1811	23 Viródhi	1064	1307	1298
1890	1812	24 Vikriti	1065	1308	1299
1891	1813	25 Khara	1066	1309	1300
1892	1814	26 Nandana	1067	1310	1301
1893	1815	27 Vijaya	1068	1311	1302
1894	1816	28 Jaya	1069	1312	1303
1895	1817	29 Manmatha	1070	1313	1304
1896	1818	30 Durmukhi	1071	1314	1305
1897	1819	31 Hévilambi	1072	1315	1306
1898	1820	32 Vilambi	1073	1316	1307
1899	1821	33 Vikári	1074	1317	1308
1900	1822	34 Sárvari	1075	1318	1309
1901	1823	35 Plava	1076	1319	1310
1902	1824	36 Subhakrit	1077	1320	1311
1903	1825	37 Sóbhakrit	1078	1321	1312
1904	1826	38 Kródhi	1079	1322	1313
1905	1827	39 Visvávasu	1080	1323	1314
1906	1828	40 Parábhava	1081	1324	1315
1907	1829	41 Plavanga	1082	1325	1316
1908	1830	42 Kílaka	1083	1326	1317
1909	1831	43 Saumya	1084	1327/8	1318
1910	1832	44 Sádhárana	1085	1329	1319
1911	1833	45 Viródhikrit	1086	1330	1320
1912	1834	46 Parídhávi	1087	1331	1321
1913	1835	47 Pramádícha	1088	1332	1322
1914	1836	48 Ánanda	1089	1333	1323
1915	1837	49 Rákshasa	1090	1334	1324
1916	1838	50 Nala	1091	1335	1325
1917	1839	51 Pingala	1092	1336	1326
1918	1840	52 Kálayukti	1093	1337	1327
1919	1841	53 Siddhárthi	1094	1338	1328
1920	1842	54 Raudri	1095	1339	1329

Chapter XVI.

TREASURY AND FINANCIAL.

[*N.B.*—The rules in this chapter do not in any way limit the application of those contained in the Civil Account Code, Volume I.]

PART I.—TREASURY.

181. General Treasury Administration—*Procedure prescribed in the Civil Account Code.*—The procedure prescribed in Chapter 18 of the Civil Account Code, 6th Edition, should be carefully observed in all Treasury transactions. The following supplemental instructions are issued for the guidance of Collectors and Treasury officers.

2. *Relative position of the Collector and his Treasury Deputy.*—[a] The Treasury Deputy Collector is subordinate to the Collector in regard to all matters affecting the general treasury administration of the district: [a] accordingly, [b] the Collector should not address him by a separate letter as if he were an independent officer, and then forward the Treasury officer's explanation instead of his own in reply to questions or inquiries touching the Treasury business. When any irregularity calling for report is brought to his notice, it is his duty to make a personal investigation, if necessary, and himself to report the facts of the case. [b] [c] He should keep himself generally informed of the Treasury correspondence, and to this end may open covers addressed to his Deputy or make such other arrangements as he may consider necessary.[c]

[a] B.P., No. 392, 6-2-82. [b] B.Ps., No. 529, 8-2-77; No. 392, 6-2-82.
[c] B.Ps., No. 2974, 23-6-77; No. 392, 6-2-82.

3. *Appointments to the charge of District Treasuries.*—No appointment to the charge of a District Treasury may be made except under the orders of Government. This rule, however, does not apply to cases where Gazetted officers subordinate to the Collector are placed in temporary charge of the Treasury to meet emergencies.

G.O., No. 2407, 5-10-65; B.P., No. 6958, 30-10-65; G.Os., No. 921, 17-11-90; No. 524, 13-9-98.

182. Rules for the Custody and Verification of Stock in Treasuries.—

SECTION (i).—DISTRICT TREASURY.

Custody of money.—The bulk of the money in the District Treasury should be kept in a chest under the joint lock and key * of the Treasury Deputy Collector and the Treasurer, a sufficient sum, which should not exceed Rs. 5,000 or the average daily expenditure, whichever is less, being placed in sole charge of the Treasurer for current expenditure. This sum, together with the value of stamps, opium, &c., in the Treasurer's sole custody, should never exceed the amount of security deposited by the Treasurer.

B.P., No. 392, 6-2-82.

2. *Custody of stamps.*—The bulk of the adhesive stamps and stamped papers should be placed in the Treasury in one or more chests or presses under the joint lock and key of the Treasury Deputy Collector and the Treasurer in parcels containing known quantities of each value, the remainder of the stamps, which should not exceed the probable demand for a [b] week,[b] being placed in the sole custody of the Treasurer.

B.P., No. 392, 6-2-82. b B.P., No. 1590, 20-6-82.

3. *Personal responsibility of the Treasury Deputy Collector.*—[a] Treasury Deputy Collectors should invariably be present when the double-locked chests are opened, and should continue to watch them until they are closed.[a] They must understand that they will be held personally responsible for any loss arising from their neglect of duty, and that whatever may be the confidence reposed in the Treasurer, no opportunity whatever should be afforded for the abuse of such confidence.

B.P., No. 392, 6-2-82. a G.O., No. 2503, Finl., 23-12-81.

4. *Verification of cash balance by the Treasury Deputy Collector.*—The Treasury Deputy Collector should sign the cash-book and the Treasurer's balance sheet every evening, roughly verifying at the same time the balance with the Treasurer. He should also examine the balance with the Treasurer in full detail at least once a week, and submit a report of his examination to the Collector.

B.Ps., No. 392, 6-2-82; No. 1125, 24-4-82.

5. *Verification of monthly cash balance by the Collector.*—The duty of verifying the cash balance on the last day of the month will ordinarily

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* *Note.*—(1) It should be understood that, though the care of the keys of the double-locked chests is thus transferred from the Collector to the Treasury Deputy Collector and Treasurer, it is not intended to relieve the Collector from his general responsibility.

B.P., No. 392, 6-2-82.

(2) Shroffs should never be placed in charge of the keys of the Treasury [c] nor should they be made to keep any accounts other than those pertaining to the office of Shroff.[c] They should only be held liable for bad coin received and over-payments made during the day.

B.Ps., No. 467, 26-2-75; No. 529, 8-2-77. c B.P., No. 163, 11-5-96.

rest with the Collector; but when he is absent from head-quarters the examination may be conducted by another officer as provided in Article 336 of the Civil Account Code. In such cases the Collector should make a point of examining the Treasury on his return to head-quarters, and report the fact to the Accountant-General.

B.P., No. 392, 6-2-82.

6. *Report of embezzlement.*—The Collector should send immediate notice to the Board of any embezzlement in an office or Treasury, and should also forward to the same authority a copy of the detailed report subsequently furnished by him to the Accountant-General with reference to Article 20 of the Civil Account Code.

B.P., No. 392, 6-2-82.

7. *Periodical examination of stock by the Collector.*—The Collector should satisfy himself by periodical examination, conducted either personally or by means of one of his Covenanted Assistants, once in two months for cash, once a quarter for deposits, and [d] at least once a year [d] for stamps, securities and bills, that the actual stock of cash, stamps and securities corresponds with the book balances, that all the registers are kept in due form, and that the Treasurer does not hold a sum larger than is necessary for ordinary public transactions.

B.P., No. 392, 6-2-82. [d] B.P., No. 755, 17-11-87.

8. *Verification of stock on assumption and delivery of charge by Collector.*—A Collector should be especially careful, when assuming or making over charge of a district, to see that stock is thoroughly verified; and the certificate which is required from the transferer and transferee, showing the state of the cash and stamp balances, should invariably be despatched to the Accountant-General on the same day that charge is transferred. It is not sufficient merely to count the bags of treasure; the contents of all the bags must be turned out and passed through the scales, unless the bags are made of net, and the contents are visible.

B.P., No. 392, 6-2-82.

SECTION (ii).—SUBORDINATE TREASURIES.

9. *Officer in charge.*—[e] Each Taluk Treasury should be under the joint lock and key of the Tahsildar and Taluk Sheristadar.[e] * [f] During the absence of the Tahsildar from head-quarters the Taluk Sheristadar will be regarded as the Sub-Treasury officer; the Tahsildar should on such occasions [f] [g] leave his key with the Stationary Sub-Magistrate, or if there is no such officer, with the Taluk Sheristadar.[g] [h] The duplication of locks on the cash chests in Taluk Treasuries is not necessary.[h]

[e] B.Ps., No. 467, 26-2-75; No. 529, 8-2-77; No. 163, 11-5-96. [f] B.P., No. 52, 5-3-98.
[g] B.Ps., No. 112, Sep. Rev., 14-3-96; No. 163, 11-5-96.
[h] B.Ps., No. 491, 17-7-89; No. 163, 11-5-96.

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* *Note.*—(1) Where in consequence of the appointment of a Stationary Sub-Magistrate, the Taluk Sheristadar has been replaced by a Taluk Head Accountant, the latter will discharge the functions assigned to the former by this Standing Order.

(2) The instructions in Note 2 to para. 1 of the order apply equally to Shroffs in Taluk Treasuries.

10. *Quantity of stock to be retained.*—As a rule, the cash retained in the Taluk Treasury at the head-quarters of a district should be limited to the smallest amount sufficient for current requirements. [a] Money or valuables, whether received with remittances or otherwise, should not be kept in such Treasuries at night, but should be secured in strong boxes and deposited in the custody of the head-quarters Treasury guard every evening.[a] The collections in excess of this minimum should, as they accumulate, be sent daily, or at short intervals, to the District Treasury or the Branch Bank as the case may be. In like manner the quantity of stamps, &c., retained in the Taluk Treasury should not exceed what is absolutely required for the day's use, as further supplies can always be obtained from the adjacent District Treasury. The object of this arrangement is to avoid the entertainment of separate Treasury guards for the two treasuries at the district head-quarters.

B.P., No. 1102, 28-2-61. [a] B.P., No. 397, 3-7-91.

11. *Maximum stock of stamps in the Treasurer's sole custody.*—[b] The stock of stamps left in the hands of any Treasurer should not exceed a [c] week's [c] probable demand, estimated according to the average sales of previous months [b] [d] except when the value of stamps, stock notes and cash left with him is below the security taken: the value of the stamps in his possession may then be increased by the difference.[d]

[b] B.P., No. 895, 27-2-77. [c] B.P., No. 1590, 20-6-82. [d] B.P., No. 162, 27-5-87.

12. *Verification of daily balance by the Taluk Sheristadar.*—(i) [e] The Taluk Sheristadar should examine every evening the balance in his Treasury, and sign the chitta with a certificate that the balance has been found to be correct. The chitta should be countersigned by the Tahsildar when he is present at head-quarters.[e] [f] An abstract of the total receipts, charges and balance should be submitted to the Treasury Deputy Collector daily.[f]

[e] B.Ps., No. 467, 26-2-75; No. 529, 8-2-77.
[f] B.Ps., No. 652, 12-3-78; No. 3910, 22-12-83.

(ii) When the Taluk Sheristadar is absent, the next senior officer, *i.e.*, the Head Gumasta, may discharge all his duties, including the examination of the Treasury.

B.P., No. 2089, 27-7-75.

13. *Examination of stock balance by the Tahsildar.*—[f] The Tahsildar should examine the balance in the chest not less than twice a month, and every time he leaves and arrives at head-quarters, and report having done so to the Collector. [g] In extraordinary cases of urgency, however, he may leave his head-quarters without carrying out such examination, but the fact should be reported to the Collector without delay.

[f] B.P., No. 529, 8-2-77. B.Ps., No. 122, 21-1-75; No. 2089, 27-7-75.

14. *Annual verification of taluk balances by a Gazetted officer.*—The Collector should see that the taluk balances are verified once a year by a Gazetted officer, and that a report of the verification is made to the Board. Where Gazetted officers are in charge of sub-divisional Treasuries, the Collector should verify the balances when occasion offers on his tours.

B.P., No. 392, 6-2-82.

183. Inspection of Treasuries.—

SECTION (i).—DISTRICT TREASURY.

Half-yearly inspection report.—Collectors of districts are, in this Presidency, entrusted with the duties of inspection devolving on "Commissioners of divisions or other Superintending officers" under Article 339 of the Civil Account Code, Volume I. [a] The report required by that article should be submitted by Collectors so as to reach the Accountant-General, [b] before the 15th March and 15th September [b] in each year. A duplicate copy should at the same time be forwarded to the Board of Revenue.

2. *Points to be noted in the course of inspection.*—The Collector should, in the course of his inspection, direct his attention to the points specified in Note 2 to Article 340 of the Civil Account Code, Volume I, and should also see that the strong room has been certified as secure and fit for use by an officer of the Public Works Department not below the rank of Executive Engineer, and that the certificate and orders, if any, issued for the security of the room by the Superintendent of Police are hung up on the spot.[a]

[a] B.P., No. 443, 24–7–90. [b] B.P., No. 567, 6–9–90.

3. *List of questions for Treasury inspection.*—The list of questions for Treasury inspection given in Appendix H to the Civil Account Code, 6th edition, Volume I, will serve as a further guide in the work of inspection, but it is to be understood that the Collector is required to issue his own orders in each case, merely reporting them to the Accountant-General and not leaving it to the latter to correct mistakes or errors of procedure which the Collector may discover.

B.P., No. 443, 24–7–90.

SECTION (ii).—SUBORDINATE TREASURIES.

4. *Inspection of Taluk Treasuries and offices by Divisional officers.*—[c] Divisional officers should examine every Taluk Treasury and office in their divisions at least once a year. The examination should, as far as possible, be made unexpectedly, and not at stated periods. The attention of the examining officer should be especially directed towards verifying the stock of stamps in addition to checking the * cash in hand, and ascertaining whether the prescribed accounts are kept.[c] [d] The questions given in appendix I should be answered by the examining officer and a report submitted by him to the Collector immediately after the examination is over.[d]

[c] B.Ps., No. 650, 10–2–71; No. 216, 12–9–99.
[d] B.Ps., No. 369, 24–6–91; No. 216, 12–9–99.

Note.—These orders apply *mutatis mutandis* to the cash, stamp and other stock in the custody of Deputy Tahsildars who are not in charge of recognized Sub-Treasuries.

B.Ps., No. 351, 19–6–93; No. 216, 12–9–99.

5. *Technical examination by the Treasury Deputy Collector.*—[a] In addition to the examination mentioned above, Collectors will also occasionally depute their Treasury Deputies for the technical examination of Taluk Treasuries and the accounts connected therewith, making temporary

* Copper coin should always be counted and not weighed.
B.P., No. 1175, 3–5–78.

arrangements for the charge of the District Treasury during their absence. It is not necessary that every Taluk Treasury should be thus inspected every year; but not less than half the number of the Treasuries should be inspected annually, and the inspections should be made without notice. Each Treasury should be inspected at least once in two years. The number of the Treasuries thus inspected and the general state in which the accounts are found should be stated [b] in the yearly report prescribed in paragraph 6 *infra.*[b] The Treasury Deputy Collectors should also, during their stay at the taluk head-quarters, send for as many karnams as possible with their original accounts, and see whether the accounts relating to the collection of revenue are kept according to rules.[a] [d] Native [d] [c] Treasury Deputy Collectors need not take a clerk with them on these occasions as the inspection should be conducted entirely by themselves; there is however no objection to their being accompanied by a peon.[c] [d] When the Deputy Collector is not a native or is not sufficiently acquainted with the vernacular of the district he may also, with the permission of the Collector, take a clerk for the purpose of reading vernacular papers to him.[d]

[a] B.P., No. 284, 11-2-74. [b] B.Ps., No. 544, 15-8-89; No. 680, 30-9-89.
[c] B.P., No. 4755, 17-10-77. [d] B.P., No. 1367, 21-5-78.

6. *Annual report of inspection.*—[e] Yearly reports [e] concerning all the subordinate Treasuries in the district should be drawn up [e] for the calendar year [e] and submitted to the Board so as to reach it on the 20th January following. These reports should contain the following particulars arranged in tabular form:—(1) Name of Treasury; (2) [f] Date of last inspection by the Treasury Deputy Collector [f]; (3) Date of examination in previous year; (4) Date of examination in year under report; (5) Name of examining officer; (6) Result of examination of cash and cash accounts; (7) Result of examination of the stock of stamps; and (8) Remarks.

B.P., No. 650, 10-2-71.
[e] B.P., No. 4872, 29-10-77. [f] B.P., No. 383, 26-7-92.

184. Dealings with Branches of the Bank of Madras— *General rules.*—The rules laid down in Chapter 32 of the Civil Account Code, 6th Edition, for the conduct of business by Government Treasuries banking with Branch Banks should be carefully observed by all Treasury officers. In cases of doubt the usage of each local Treasury should be followed.—*Vide* article 678 of the Civil Account Code, Volume I. The following subsidiary instructions are issued for the guidance of Treasury officers.

2. *When the Branch Bank is located at the Collector's Head-quarters.*—When the Branch Bank is located at the Collector's head-quarters, all monthly remittances from subordinate Treasuries should be made direct to the Bank, accompanied by the usual remittance list, in duplicate. The original list will be receipted and returned by the Bank officials and the duplicate retained for transmission to the Deputy Collector with the daily account.

G.O., No. 801, 2-8-73.

3. *When the Branch Bank is located at a place other than the Collector's Head-quarters.*—When the Bank is situated at any place other than the Collector's head-quarters, remittances from taluks should be made either to the Bank or to the Treasury, according to the instructions issued from time to time by the Treasury Deputy Collector.

G.O., No. 801, 2-8-73.

4. *Remittances from villages in the taluk in which the bank is situated.*—Remittances from villages in the taluk in which the bank is located should be made to the Taluk Treasury at the station and should invariably be accompanied by a remittance list. On receipt of the remittance the Tahsildar, or in his absence the Taluk Sheristadar or Taluk Head Accountant, will sign the remittance list; and when the remittance is counted and found correct he should certify to that effect at the foot of the list, returning it to the individual who brought the remittance. The surplus cash in the Taluk Treasury will be remitted to the bank twice a week or oftener as the Collector may direct.

G.Os., No. 801, 2–8–73; No. 494, Finl., 6–3–84.

For further instructions, see S.O., No. 185, para. 8.

5. *Money tendered at the Collector's office after the closing of the bank.*—If money is tendered at the Collector's office after the bank is closed, it should not be received save in exceptional cases of urgency, when it should be remitted to the bank without fail on the next day on which the bank is open, even if such day happens to be a holiday for the Collector's office.

B.P., No. 166, 8–3–89.

6. *Taluk register of remittances.*—In order to ensure that every remittance passed on to the bank duly reaches it, a register of such remittances should be maintained in each taluk office, and the entries in the register compared with the remittance list returned by the bank with the daily statements of receipts.

B.P., No. 156, 1–2–81.

185. Miscellaneous—*Office hours.*—[a]Treasuries and Sub-Treasuries in mufassal stations should, as a rule, be open to the public from 11 A.M. to 4 P.M. every day. [b]Where a Treasury is located in a bank or a branch bank, the hours of business for the Treasury will be the same as at the bank.[b] If any exceptions to this rule are required in the case of particular Treasuries, the Collector concerned should bring the matter to the notice of the Board.[a] [c]All officials in charge of Taluk Treasuries or of cash-boxes should be required to close them finally by sunset at latest each day.[c]

[a] B.P., No. 550, 28–9–92. [b] B.Ps., No. 698, 8–12–92; No. 54, 9–2–93.
[c] B.P., No. 1046, 17–2–64.

2. *Treasury holidays.*—Treasury servants should not be deprived of the authorized holidays enjoyed by other public servants. Collectors should notify in their District Gazettes on what days their Treasuries will be closed, and should make arrangements for the despatch of any emergent business during such periods.

B.P., No. 8201, 16–12–62.

3. *Safes.*—(i) Iron safes used in Treasuries should be imbedded in masonry so that the handles of their lids may just reach the ground level. Officers entrusted with the charge of safes must be clearly warned that they will be held personally responsible for any damage that may be caused to the safes through carelessness in handling or keeping them.

(ii) Each safe is provided with two locks and each lock with duplicate keys. Great care should be taken to keep the locks and bolts well oiled. The dust protectors of the key holes should always be in position so as to prevent dust and dirt falling in. A cloth or a carpet should also be spread over the safe to keep off dust. The locks are certain to get clogged, unless particular care is taken to keep the key holes free from dust.

(iii) Care should be used, when opening a safe, to turn the keys the proper way as denoted by the arrow mark near the key holes. Each key has a number affixed to it, which is also marked on the brass cover lid.

4. *Duplicate keys.*—[a] Spare keys of locks in use in subordinate Treasuries should be deposited in sealed bags in the District Treasury.[a] [b] The duplicate keys of the strong room of the District Treasury should be put into a small box fitted with a Chubb's lock, the key of which should remain with the Collector, and the box, sealed with the Collector's private seal, should be deposited with the Bank of Madras, if there is a local branch in the station. In other cases, where the treasury is more than a day's post from Madras, the box should be deposited in the nearest District Treasury, while Treasuries within a day's post from Madras should send it to the Currency office. In all districts the minor duplicates should be retained in a box in the strong room in the District Treasury.[b]

[a] B.Ps., No. 2745, 1–10–75; No. 186, 13–3–89. [b] B.P., No. 186, 13–3–89.

5. *Accommodation for other departments.*—The following cash-chests and parcels may be lodged for safe custody in Revenue Treasuries :—

(1) The cash-chest of a Sub-Magistrate * at the district or taluk head-quarters.

B.P., No. 346, 16–12–98.

(2) [a] The cash-chests of the Settlement, Survey, Registration and other departments for which accommodation must be provided under the orders of Government passed with reference to note 1 to Article 2 of the Civil Account Code, Vol. I.

(3) Cash-chests or parcels belonging to Civil Courts and containing cash, jewellery, Government or other securities and valuables.[a]

N.B.—[b] The chests received must be of a secure description and the parcels must be secured in strong sealed coverings marked in such a manner as to be easily identified.[b]

[a] B.Ps., No. 278, 23–5–90; No. 50, 26–1–91. [b] B.P., No. 278, 23–5–90.

6. *Packing of treasure.*—The provisions of Chapter 31 of the Civil Account Code, as well as the instructions laid down in paragraphs 344,

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* *Note.*—The cash-chests of other Sub-Magistrates should be lodged in the nearest Sub-jail ward, where one is available, within view of the sentry. A book should in such cases be maintained, showing the time of receipt and delivery of the property sent for safe custody, the entry being attested by the Police officer on duty and the Revenue officer in charge of the property. In places where there is no sub-jail within easy reach of the Sub-Magistrate's office, there should be an iron safe sunk in the floor, and the menial servant left in charge at night should sleep on the top of it.

B.Ps., No. 3051, 7–5–70; No. 88, 14–2–90; No. 354, 20–8–94; No. 346, 16–12–98.

346, 352 and 354 of the Treasury Manual, regarding the packing of treasure boxes and the weighment and examination of their contents should be carefully observed by Treasury officers, when despatching remittances from one station to another whether in the same district or not. Padlocked boxes may be used in the case of remittances from one station to another within the same district, and where this mode of packing is adopted special attention should be paid to note 2 to Article 644 of the Civil Account Code, and to the following supplemental instructions which have been issued on the subject:—

(1) The remittances should be packed in strong teakwood boxes capable of holding ten bags of Rs. 1,000 each and fastened with Dindigul or Chubb's padlocks.

(2) Each padlock should be enclosed in a leather bag and sealed by the District Treasury officer; the key should be similarly secured in a sealed bag and entrusted to the care of the Police escort.

(3) The escort officer will examine the seals and count the bags as they are put into the box, and will then grant a receipt for the treasure in terms of bags and not of boxes.

B.Ps., No. 303, 19-8-95; No. 20, 15-1-96; No. 267, 21-7-96; No. 455, 4-12-96; No. 60, 18-2-97; No. 121, 8-4-97; No. 173, 9-7-98; No. 59, 28-2-99; No. 87, 27-3-99.

7. *Closing of monthly accounts.*—The monthly accounts of receipts and payments in all sub-offices should be closed at noon on the last day but one of each month (except March), or on such earlier date as may be fixed by the Collector in cases where the sub-offices are situated at a distance from the head-quarters of the district. Later transactions should be entered in the accounts for the remaining days of the month and treated as transactions of the following month. The accounts of March, however, should be kept open until the last day of that month, and should be closed and despatched by the evening of the first day of the following month. Collectors should accordingly issue instructions to the following offices, viz., taluk treasuries, stamp offices, registration offices, sea customs treasuries, and land customs treasuries, and to any other offices from which accounts of receipts and charges are furnished to the Collector's office, that, as a rule, the accounts should be closed at noon on the day previous to the last day of the month and despatched in the evening, so that the accounts of all the sub-offices may reach the Collector's office on the first of the following month. If the day of closing should fall on a Sunday or any other holiday on which the cutcherry is closed, the accounts should be despatched on the previous day. The monthly District Treasury account should be despatched to the Accountant-General on the 6th of each month at the latest.

G.O., No. 537, Finl., 21-11-65; B.Ps., No. 816, 22-9-88; No. 1044, 22-12-88.

8. *Examination of village cash accounts by the Taluk Sheristadar.*—It is the duty of the Taluk Sheristadar* to examine the village chitta or cash book received in the taluk office with each remittance, and, after satisfying himself that the amounts entered in the chitta have been duly brought to account, to certify to that effect in the monthly

* See note 1 to para. 9 of S.O., No. 182, which applies to this S.O. also,

account-current sent to the Treasury Deputy Collector. This should be done whether the money is paid into the taluk cutcherry or into a branch bank. It is also the duty of the Taluk Sheristadar to examine the account-current before its despatch and to certify on it that the amount entered therein corresponds with the figures entered in the villagewar accounts prescribed by the Taluk Manual.

B.P., No. 156, 1-2-81.

9. *Chalans.*—[a] A sufficient supply of printed forms of chalans, *i.e.*, invoices accompanying remittances to the Treasury, should always be kept on hand.[a] [b] The chalans should be printed in duplicate in the form prescribed in appendix II.[b]

[a] B.P., No. 11712, Mis., 25-10-80. [b] B.P., No. 473, 11-7-89.

10. *Orders for payment.*—In order to avoid the inconvenience and risk accompanying the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such proceedings, every order issued by a Court or office for the payment of money from a Government Treasury should be recorded in English, unless the presiding officer is not acquainted with the English language. Where the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment should be both in the vernacular and in English.

11. *High Court deposit rules.*—The rules framed by the High Court in regard to the receipt and payment of money under the orders of Civil Courts are given in appendix III.

12. *Collector's private accounts.*—Though Treasurers are not permitted to keep the private accounts of the Collector, or to act as his private agents, there is no objection to the salaries of the Collector or his subordinates when absent from head-quarters on duty being drawn by the Treasurer, and payments being made therefrom upon the orders or receipts of such officers, the salary when drawn being placed in a private cash-chest.

B.P., 18-7-36; M., Vol. I, p. 216; B.P., 14-4-51; M., Vol. II, p. 14; B.P., No. 6459, 9-10-67; G.O., No. 547, 12-12-67; B.P., No. 682, 29-1-68.

186. Powers of the Treasury Deputy Collector to sanction payments.—Treasury Deputy Collectors are authorized on their own responsibility to make the following payments:—(1) All salary and contingent abstracts, pensions and yeomiahs; (2) Bills drawn by authorized officers, for which letters of advice shall have been received from those officers; (3) Drafts of Paymasters and Commissariat officers, and officers of the Forest and Public Works Departments, drawn on account of letters of credit issued by the Accountant-General's office; (4) Advances to officers of the Imperial departments, out of the amount sanctioned by the heads of such departments; (5) Advances to postmasters and telegraph officers, on receipts countersigned by them; (6) Repayments of deposits of the Revenue and Judicial Departments, and of Municipalities, &c.; (7) All miscellaneous payments and advances, either on account of the services of Government, or repayable, which shall have been authorized by Government and notified by the Accountant-General; and (8) Interest on Government promissory notes which are enfaced as payable in the district. In all doubtful cases the

Treasury Deputy Collector should take the orders of the Collector (Article 313 (*d*), Chapter 18, Civil Account Code, 6th Edition).

187. Spending powers of Collectors and the Board.—(i) In Appendices C and F to the Treasury Manual will be found two tabular statements showing the powers of Collectors and the Board to sanction expenditure under the Civil Budget.

(ii) The expenditure under each budget entry must be of such a nature as under an ordinary construction pertains to that entry.

(iii) Expenditure must be distributed over the year in a reasonable way suitable to the circumstances.

(iv) The year's budget allotment cannot be exceeded in the year.

(v) Collectors may sanction transfers of funds from one *detailed* head to another within the same Minor head. When necessary the Board will sanction transfers from one district to another and from one Minor head to another, within the same MAJOR head.

B.P., No. 354, 22-10-97.

Note.—The terms MAJOR, Minor, and *detailed* are explained in Arts. 1005 to 1008 of the Civil Account Code.

(vi) The powers of the Board as regards sanctioning temporary establishments do not cover cases where sanction is required for the entertainment of an establishment from year to year. In all cases where the proposed establishment is likely to be required for more than one year, the proposal should be regarded as one for a permanent and not for temporary establishment.

B.P., No. 818, 22-11-89.

2. The instructions issued by Government for the preparation of budget estimates are given in appendix IV.

188. Inter-departmental Payments—*Provision of funds.*—[a] Where one department has to purchase in the market to meet the wants of another, the indenting department must provide in its budget estimate for the cost, and place the supplying department in funds by transfer receipts [a]; [b] but such adjustments are forbidden when the purchase is made for one officer by another officer of the same department except when the cost exceeds Rs. 50 and the purchase is effected in the Presidency Town.[b]

[a] B.Ps., No. 6007, 22-9-63; No. 290, 16-1-64. [b] Art. 97 of the Civil Account Code.

2. *Instructions for making book adjustments.*—The following instructions are issued for the guidance of Collectors in making book adjustments of the value of work done or stores supplied for public departments :—(1) It must invariably be noted by Collectors in their indents whether the articles therein mentioned are required for "General," "Provincial," "Local" or "Special" services; (2) For all the work done or stores supplied to Local or Special funds payment should be made in cash, while in the case of supplies to Imperial and Provincial Departments cash payments will only be made [c] if the cost does not exceed Rs. 50 [c]; (3) In cases where the value of the work done or stores supplied for Imperial and Provincial purposes [c] exceeds Rs. 50, [c] no cash payment will be required, but the supplying officer will send to the officer supplied invoices in triplicate showing the quantity and price of

the work done; and (4) On receipt of these invoices and the articles therein mentioned, the officer supplied will approve and countersign the original and return it to the supplying officer. The officer supplied will file another copy in his office and [d] will attach the third to his contingent bill for the current month, noting the amount in the statement of account at the foot of the bill in order to facilitate the calculation of the available balance of his grant, but not including it as a disbursement among the items of charge specified in the bill.[d]

B.P., No. 4790, 20-11-71.

[c] Art. 95 (XI) of the Civil Account Code. [d] Art. 96 of the Civil Account Code.

189. Refunds—*By whom sanctioned.*—Collectors and [a] Divisional officers [a] are authorized, [b] on applications from persons concerned,[b] to sanction the refund of all sums (including departmental fines) collected by any department under their control when it is clear that Government was not in the first instance, or has since ceased to be, entitled to such amounts, as for instance when an original assessment, fine, &c., has been cancelled or reduced on appeal. All cases in which there is any doubt should, however, be referred to the Board for sanction.

G.Os., No. 903, 20-4-61; No. 2705, 24-10-68; B.Ps., No. 8664, 10-12-68; No. 1701, 29-8-73; G.Os., No. 461, 1-4-76; No. 566, 8-6-87; B.Ps., No. 332, 24-2-87; No. 709, 9-12-91; No. 74, 17-2-92; No. 33, 27-1-97.

[a] B.P., No. 232, 26-6-96. [b] B.P., No. 371, 20-7-92.

2. *Refund of Land-cess.*—Refunds of land-cess, and of revenues not accruing under the Madras Local Boards Act V of 1884 but assigned to Local Boards for the purposes of the Act, should be dealt with in the same way as refunds of Land Revenue.

B.Ps., No. 643, 20-7-88; No. 232, 26-6-96.

3. *Refund of Income-tax.*—In regard to refunds of income-tax it should be noted that refunds of tax deducted from salaries require the sanction of the Accountant-General, except where the refund is claimed on the ground that the applicant's total income for the year fell short of Rs. 500 in which case the power of sanction rests, as usual, with the Collector.

4. *Refund to Joint-Pattadars.*—In the case of refunds to joint holders of a single patta the signature of all the persons concerned is necessary. But such signature may be given by the holder of a Power-of-Attorney from the parties.

5. *Refund to representatives of deceased persons.*—As regards refunds to the representatives of deceased persons, if the amount concerned is small and the claim free from doubt, the procedure prescribed in Standing Order No. 67, paragraph 2, should be followed. In other cases an indemnity bond in the form given in appendix V, to be executed at the cost of the claimant, should be taken before refund is made.

B.P., No. 176, 17-3-91.

6. *Refund of Judicial fines.*—Treasury officers may refund judicial fines in accordance with the procedure laid down in that behalf by the High Court from time to time.

B.P., No. 216, 12-9-99.

7. *Certificate of refunds.*—To the monthly bills sent to the Accountant-General a certificate should be appended to the effect that the amounts refunded have been duly credited in the accounts and have not been previously refunded.

8. *Renewal of refund orders.*—In cases where refunds have been sanctioned by Collectors and Divisional officers but not acted upon, they may at any time renew the order for refund, on cause shown, subject to the condition laid down in paragraph 1. [c] Where a refund has been sanctioned by the Board, such sanction, if not acted upon within a year of its receipt, will be held to have lapsed and must be again applied for.[c]

c B.Ps., No. 1204, 29-6-81; No. 1665, 9-8-81.

9. *General procedure.*—The procedure prescribed in paragraph 5 should be adopted, under similar circumstances, in the case of payments on account of *any* claim against Government.

B.P., No. 176, 17-3-91.

Order 183, para. 4.]

APPENDIX I.

Points to be noted by Inspecting Officers in conducting Treasury Inspections.

Cash.

1. Does the amount of cash in the Treasury including currency notes agree with the balance as shown in the last entry in the cash book?

2. Are the different kinds of coin kept apart?

3. Is each kind kept in bags of uniform size?

4. Is there any bag or store of coin in the Treasury kept apart from the general balance?

5. Is there any money or valuable placed in the Treasury for safe custody by private persons or other departments?

6. Is the bulk of the money in the Taluk Treasury under the joint lock and key of the Tahsildar and the Taluk Sheristadar?

7. Does the Taluk Sheristadar examine every evening the balance in the Treasury and sign the chitta with a certificate that the balance has been found correct?

8. How often in the month does the Tahsildar examine the balance in the chest?

9. Does he examine the balance in the chest every time he leaves and arrives at head-quarters?

10. Does the Tahsildar submit a report of his having done so to the Collector?

11. Is the Treasury closed exactly at sunset?

12. Have the erasures and interlineations in the cash book been attested?

13. Is Government copper coin freely taken without limit of amount?

14. Is it freely issued to all applicants seeking it in exchange for silver or in payment of claims against Government?

15. What record is kept of the copper so received and issued at the Sub-Treasuries?

16. What uncurrent coin is there in the Treasury?

17. Under what orders received?

18. Is the set of minimum weights and test scales for testing short weight rupees used by the Sub-Treasury officers?

19. In what condition are the scales?

20.[a] Do the Sub-Treasury officers exercise in person and with proper precautions the power to cut and break silver coin conferred on them by the Government of India Notification No. 5598-A, dated 8th December 1899.[a]

[a] B.P., No. 262, Mis., 1-2-1900.

Currency Notes.

21. Are notes of Foreign circles freely taken when tendered in payment of Government demands?

22. Are currency notes of the Home circle arranged in bundles according to their denominations?

23. Are they placed in order of receipt?

24. Is the prohibition to demand the name of the payee or receiver of notes obeyed?

25. Is the note register punctually kept up?

26. Does it separate the different denominations of notes?

27. Does it separate notes of the Home circle from those of Foreign circles?

STOCK NOTES.

28. Does the balance of stock notes in the custody of the Subordinate Treasuries agree with register No. 20-B?

STAMPS.

29. Is the store account of stamps kept regularly up to date and does it correspond with the monthly accounts sent to the Huzur?

30. Was stock found to agree with the balances in the registers?

[a] 31. Does the stock seem reasonable as compared with the normal sales? [a]

[a] B.P., No. 240, 3–7–96.

PENSIONS.

32. Are all pension payments noted by the Sub-Treasury officers on the pensioners' halves and on the copies of the Collector's halves?

33. Are any over full of notes of payments?

34. Are any improperly detained, payment of pension having been more than 6 months due?

35. Does the Sub-Treasury officer regularly check the pensioner's marks with the original order before paying him?

36. In case of pensioners permanently exempted from personal attendance, is proof obtained every year of their continued existence and recorded?

DEPOSITS.

37. Are new receipt registers opened every year?

38. Does the Sub-Treasury officer initial each deposit in the receipt register?

39. Does he ever question the admissibility of a deposit?

40. Is the order for repayment passed without previous reference to the receipt register?

41. Are the several deposit registers written up to date?

42. Is each repayment entered in the receipt register at the time of payment and initialled by the Sub-Treasury officer?

43. Are Irusalnamahs (No. 15), Tandal (No. 13), Statement of liability of each individual (No. 16) and Statement of demand, collection and balance of interest (No. 17) sent to the taluk with each remittance?

44. Does the Taluk Sheristadar examine the Tandal and put his initials in token of his examination?

45. Does he see that the collections up to date as entered in the Tandal agree with the amount shown in the Irusalnamah and initial it?

46. Is account No. 14 (Vargu) filled up to date?

47. Have Statements Nos. 15 to 17 with enclosures been filled up according to the instructions given in the revised Taluk Manual?

48. Has the daily account of receipts and disbursements from which the monthly account-current is prepared been filled up to date?

49. Where are the remittances brought late in the evening after Taluk Treasuries are closed kept?

50. Have the corrections communicated from the Huzur been made regularly in the taluk copy of the account-current under the initials of the Tahsildar or the Taluk Sheristadar?

ESTABLISHMENT.

51. Are receipts taken in a register for all pay and allowances issued?

52. Is a stamped receipt *required* whenever the amount exceeds Rs. 20?

53. Have service books been prepared for the whole establishment?

54. Are they kept up to date?

55. Is a register kept of the villages in which deductions from the beriz are made on account of Devastanam allowances?

[a] 56. What security does each shroff give?

57. Is it adequate?

58. When was it last tested?

B.P., No. 5, 15-1-1900.

TREASURY FURNITURE.

59. What is the state of the treasure boxes?

60. Are they of uniform size?

61. Have those in use Chubb's locks?

62. Is a copy of the Police Superintendent's order regulating the police guard, &c., hung up in a conspicuous place in the strong room of the Treasury, and is the order strictly enforced?

MISCELLANEOUS.

63. Are the prices posted daily in the register prescribed for the purpose?

64. Is the register of articles of stationery kept in the form prescribed and are the issues entered daily?

65. Are the corrections to the Civil Account Code posted up to date?

66. Are the office registers and records in good order?

[b] 67. Is the retention in the taluk of any official inadvisable for the following reasons?

(a) Having property in the taluk.
(b) Having been there too long.
(c) Being old or inefficient.[b]

[b] B.P., No. 1011, Mis., 26-2-94.

PAYMENT TO VILLAGE OFFICERS.

68. Has a register of sanctioned scale of village establishment with its enclosure been maintained in the taluk in form A shown in the Appendix to the Account and Audit Rules (Special Funds).—Proceedings of the Board of Revenue (Land Revenue), No. 99, dated 9th May 1887?

69. Have all subsequent changes been noted in red ink under the initials of the Tahsildar with the number and date of sanction?

70. Have Permanent Orders and Audit Register been maintained in Form No. 1?

71. Have the pay abstracts of the village establishments been prepared in Form No. 2 (Audit Rules) and forwarded to the Taluk office for being passed for payment?

72. Have pay abstracts been sent to the taluk with the village remittance in cases where the abstracts have been paid from the village collections?

73. Have details of payments been entered for each month in the appropriate columns in Form No. 1 under the initials of the Taluk Sheristadar?

74. Has the posting register been kept for each class of *officers*?

75. Has a register of advances on account of construction and repair of pounds and village chavadis been maintained?

The Revenue Collections.

76. Is the recovery of the Government dues prompt?

77. Do arrears exist, and, if so, what explanation is forthcoming?

78. Have all the steps for recovery sanctioned by law been taken without delay?

79. Have any sums been recommended to be written off without sufficient inquiry?

80. Have the coercive process registers been maintained?

Inspection of Records.

81. The state of the Paimash accounts—
 (*a*) Cadjan.
 (*b*) Paper.

82. The state of Survey maps, demarcation sketches, &c.

83. The state of village accounts—
 Are the accounts of all years up to fasli 131— inclusive present?

[a] 84. Are the several descriptions of accounts arranged as directed in Board's Proceedings, No. 255 (Settlement), dated 27th June 1893, Appendix A, and with reference to the instructions in paragraph 5 of Board's Proceedings, No. 107, dated 31st March 1897 [a]?

85. The state of taluk accounts—
 Are the several descriptions of accounts arranged and kept separately?

86. The state of the Darkhast registers—
 (*a*) Are they written up to date?
 (*b*) Are villagewar indexes prepared?

87. The state of registers of papers received and despatched—
 (*a*) Are they written up to date?
 (*b*) Are the date and nature of disposal marked against each paper?
 (*c*) Is the entry whether the papers received should be retained or destroyed properly made in the registers?
 (*d*) Are the R. and D. seals affixed to each such paper?

[a] 88. Are the separate registers of papers to be retained and destroyed written up in accordance with Board's Proceedings, No. 101, dated 18th April 1898, as revised and re-issued in Board's Proceedings, No. 183, dated 4th August 1899? [Note the date and number of the last disposal file entered in each disposal list.]

89. Are the papers which had accumulated before separate registers were opened, sorted for destruction in accordance with Board's Proceedings, No. 175, dated 11th July 1898?

90. Have all the papers disposed of been sent to the record-keeper and sorted by him? [Note the date and number of the last disposal file handed over to the record-keeper.]

91. Who selects the papers to be indexed, and is the selection judicious? [Note the date and number of the last disposal file indexed and the total number of files indexed.]

92. Are papers excluded from the operation of the disposal number system methodically arranged and indexed as required by Board's Proceedings, No. 658, dated 16th November 1893 (paragraph 10); No. 704, dated 19th December 1893 (paragraph 7); and No. 107, dated 31st March 1897? [*Note* 1.—Are any papers improperly excluded from the disposal number system? *Note* 2.—Are any intermediate disposals improperly treated as final disposals by being "recorded" or "lodged"?]

93. Is the system upon which reminders are issued judicious and effectual?

Are the lists of unanswered references to and from superior officers carefully maintained and are they up to date [a]?

[a] B.P., No. 216, 12–9–99.

94. The state of Court-fee stamps and registers—

(*a*) Are the registers properly kept?

(*b*) Are the stamps properly punched and is the second punching duly made?

95. The state of the Magisterial records—

(*a*) Do the records of each case examined contain judgment?

(*b*) Have the records been arranged and lists prepared according to the orders of the High Court?

96. Are corrections in the copy of the Board's Standing Orders pasted up to date, and are the cancelments and modifications of orders noted against the respective orders?

97. Is the file of the Standing Order sheet complete?

98. The state of the Gazette—

(*a*) Are the files of the *Fort St. George Gazette* complete?

(*b*) Are the English and Vernacular Acts regularly filed?

(*c*) Are the files of the District Gazettes complete?

99. Are the registers of process duly maintained and are the processes properly arranged?

100. Have all the old records which are to be destroyed been destroyed; if not, have they been bundled up separately; if nothing has been done in either of these directions, what is the Tahsildar's explanation?

101. Is the register showing loss of revenue resulting from omission to repair minor irrigation works maintained according to the form prescribed in Board's Proceedings, No. 170, dated 22nd January 1883?

102. Is the register of papers issued maintained and the receipt taken for such as are removed from the record-room.

103. Is the spare stock of printed forms and stationery kept in order in the record-room or other appropriate place?

CORRESPONDENCE REGISTERS.

104. Are they kept regularly and neatly?

105. Have entries been made up to date and the initials of those to whom the papers have been distributed for disposal taken?

106. Have the columns relating to the method of disposal and date of transfer to the record-room been invariably filled up?

107. Is there any unnecessary delay in disposing of the correspondence and, if so, what explanation is forthcoming?

108. Are registers maintained for every branch of the correspondence?

109. Is the number of registers in excess of requirements?

MAGISTERIAL DIARIES.

110 Are these written up daily and kept up to date and duly signed by the Sub-Magistrates?

PENDING CASES.

111. How many are on the file and for how long have they been pending?

REFERRED CHARGE SHEETS.

112. How many are pending and for how long?

113. Is sufficient reason forthcoming for striking off cases?

ARMS LICENSES.

114. Are the registers kept up to date, and is there any delay in sending on the applications and obtaining licenses from the District Magistrate?

115. Are the numbers on the register proportionate to what is known as to the conditions of the taluk; if not, what steps have been taken to enforce registration?

PERIODICAL RETURN LISTS.

116. Have the latest returns been entered?

117. Is a diary maintained showing when each is due?

118. Are they submitted punctually, and if not, what explanation is offered?

PERMANENT ADVANCE.

119. Is the amount correctly kept, and the balance forthcoming?

UNCLAIMED PROPERTY.

120. Is it registered and forthcoming, and is there any undue delay in disposing of such property by sale or otherwise?

COURT-FEE REGISTERS.

121. Are these maintained in the prescribed form and kept up to date?

COPIES.

122. Is the register maintained, and is there any undue delay in granting copies?

TAPPAL BOOK.

123. Is it kept up to date and does it indicate that proper economy is exercised in the use of postage labels?

ATTENDANCE BOOK.

124. Is the attendance regular, and do the entries appear to have been *bonâ fide* made at the time?

RAIN GAUGE REGISTER.

125. Is it properly kept, and is the rain gauge fixed in a suitable place for accurate registration?

REGISTER OF PATTA TRANSFERS.

126. How many applications for transfer of Revenue registry have been made through Sub-Registrars, and is there any unnecessary delay in the disposal, and, if so, what explanation is forthcoming? *Vide* Board's Proceedings, No. 367, dated 20th July 1887.

MINOR IRRIGATION.

Board's Proceedings, No. 318, *dated* 3rd *September* 1887 (*Revenue Settlement, Land Records and Agriculture*).

127. Is the register of the sanctioned estimates and allotments maintained in the prescribed form, and are the instructions appended to the form observed?

128. Are the rules strictly attended to?

129. Are all pencil entries in measurement books inked and all alterations corrected in red ink and attested, and are there any erasures?

130. Is the memorandum prescribed for special advances kept?

131. Is the register of works kept in the proper form?

RECORD ROOM.

132. Is the record-room in good repair, is it water-tight, protected from white-ants, kept clean, and secure from entry at all points? Is it lighted sufficiently?

133. On what system are the papers treated when in the office, and how are they filed and arranged in the record-room?

134. Are the records periodically examined and destroyed as particularized in the Board's Standing Orders?

STATION

Dated

B.Ps., No. 369, 24-6-91; No. 543, 8-9-91; No. 657, 18-11-91.

Order 185, para. 9.]

APPENDIX II.

Form of Chalan.

Chalan for payment of money into the Treasury at

No.

By whom paid.	On what account.	Amount.			Reference to Revenue Register.
		RS.	A.	P.	
	Total (in words and figures) ...				

Received Rupees

Entered

TREASURY *The* 190 .	*Accountant.*	*Treasurer.*	*Treasury Officer.*

Particulars of money paid.

——	Number of	Amount.		
		RS.	A.	P.
Currency Notes.				
Rs. 1,000				
" 500				
" 100				
" 50				
" 20				
" 10				
" 5				
Total Notes ...				
Cash.				
Whole rupees				
½ rupees				
¼ "				
⅛ "				
Double pice				
Single pice				
Pies				
Grand Total ...				

B.P., No. 473, 11 7-89.

Order 185, para. 11.]

APPENDIX III.

Rules framed by the High Court under the Authority conferred in that behalf in 24 *and* 25 *Vict., Cap.* 104, *Clause* 15.

The following rules to regulate the payment of suitors' moneys into or out of Court have been framed by the High Court and are to be observed by all subordinate Courts on and after the 1st July 1882 :—

"1. The instructions conveyed in paragraphs 5, 6, 7, 8 and 9 of the High Court's Proceedings of 1st September 1879, No. 1444, so far as the same are inconsistent with the rules now made, are rescinded, and the system of detailing a peon to accompany the suitor to the Treasury is expressly prohibited.

"2. A person desirous of paying money into Court must obtain from the Court a chalan for the receipt of the amount by the Treasury, specifying the date on which it is issued, the amount to be received, and the account to which the payment is to be credited.

"3. The chalan must bear a serial number and be accompanied by a counterfoil receipt, which must be filled in at the Court, except as to the date of payment into the Treasury and the signature of the Treasury officer.

"4. The form of chalan shall be as follows :—

No.—— Court of —— To The Officer in charge of the Treasury at —— Receive Rs. —— from —— to the account of —— No.——of 190 —— on the file of this Court. Date. Initials of the Judge.	No.—— Court of —— To The Officer in charge of the Treasury at—— You are requested to receive the sum of Rs. —— from —— and credit the same to the account of—— No.——of 190 —on the file of this Court. Date. Signature of the Judge.	No.—— ——Treasury Office. Received this——day of —— 190 ——and entered as No.——of 190 ——in the Register of Receipts of Civil Courts Deposits the sum of Rs. —— from——to the credit of the account of—— No.——of 190 —on the file of the Court of —— Date. Signature of the Officer in charge of the Treasury.

"5. The person desirous of making the payment will deliver the chalan and counterfoil receipt to the Treasury officer, who will retain the chalan and return the receipt signed.

"6. The receipt must be taken to the Court, and the person who has made the payment will then receive credit for it, and in exchange for the receipt signed by the Treasury officer, which must be retained in the Court, will receive a receipt signed by the Court.

"7. Any person desirous of obtaining payment of money from Court must with his application present to the Court a receipt for the amount. The Court will then issue an Order on the Treasury for the amount, specifying the date on which it is granted, the amount to be paid, and the account to which the payment is to be debited.

"8. No Order for the payment of money shall be issued after the 25th of each month, except in case of emergency.

"9. No Order for the payment of money shall be available, unless it is presented at the Treasury in the month in which it is issued.

"10. Any Order not presented in the month in which it is issued must be returned to the Court, and after being re-dated and initialled by the presiding Judge, may be re-issued.

"11. The Order shall be in the following form and shall bear a counterfoil receipt, which, with the exception of the date and signature, will be filled in at the Court, and signed by the person to whom the payment is made. If such person is not the person named in the Order of payment, he must satisfy the Treasury officer that the signature is authentic and that he is authorized to receive the payment :—

No.———	No.———	No.———
Court of———	Court of———	To
To	To	The Officer in charge of the Treasury at——
The Officer in charge of the Treasury at——	The Officer in charge of the Treasury at——	Received this——day of——190 ——the sum of Rs. —— to be debited to the account of —— No. ——of——190 —— on the file of the Court of———and of No.——— of 190 ——of Treasury Register of Civil Courts Deposits.
Pay Rs.——— to ——— on account of———No. ———of 190 ——on the file of this Court and of No.——of 190 —of Treasury Register of Receipts of Civil Courts Deposits.	Please pay to——— the sum of Rs.——— and debit the amount to the account of——No. ——of 190 —on the file of this Court and of No. ——of 190 —of Treasury Register of Receipts of Civil Courts Deposits.	
Date.	Date.	Date.
Initials of the Judge.	Signature of the Judge.	Signature of the Payee.

"12. The Treasury officer will be requested to forward monthly to the Court a statement in the form following :—

Debit.			*Credit.*		
Serial Number of Order.		RS.	*Serial Number of Chalan.*		RS.
No. 250	.. ..	200	Balance brought forward		5,000
,, 252	.. ..	500	No. 26	.. ..	700
,, 251	.. ..	100	,, 29	.. ..	100
,, 254	.. ..	1,000	,, 30	.. ..	115
,, 253	.. ..	350	,, 28	.. ..	125
Balance to credit	..	4,040	,, 27	.. ..	150
	Total ..	6,190		Total ..	6,190

"13. By comparing the serial numbers of the Chalans and Orders issued with those entered in the Treasury statement, and rejecting such as are absent, the Court can ascertain if the Court's accounts and those of the Treasury correspond; and if it is found they do not, the matter should be at once reported to the Treasury.

"14. The receipts granted by the Treasury officer for sums paid into Court under Rule 5, and the receipts taken from parties for sums paid out of Court under Rule 7 must, when filed in Court, be attached by gum as hitherto to the Office counterfoil of the Chalan and Order Books.

"15. Where an Order is re-dated and re-issued as provided in Rule 10, the further date should be entered in the Office counterfoil of the original Order Book."

B.P., No. 1775, 12-7-82.

Order 187, para. 2.]

APPENDIX IV.

Instructions relating to the Preparation of Budget Estimates.

SECTION I.—FORM AND SUBMISSION OF BUDGETS.

1. As soon as possible after the issue of the Civil Budget Estimates in each year, forms are supplied by the Accountant-General to heads of departments wherein they may prepare complete estimates of the receipts and of the charges on account of the salaries and contingencies of themselves and their establishments for the ensuing year. These forms are drawn up in such a manner that every departmental budget is prepared in exactly the same form in which it is finally incorporated in the printed civil estimates of the Presidency.

Art. 1515, C.A. Code;
G.Os., No. 470, Finl., 22-6-95, para. 3; No. 558, Finl., 19-7-94, para. 1.

2. Budgets should be submitted punctually by the dates fixed in the Appendix to G.O., No. 470, Financial, dated 22nd June 1895. Delays in the submission of the estimates retard the compilation of the general budget, limit the time requisite for the due consideration by Government of the demands made, and occasion undue haste in the disposal of subjects which should be dealt with in a deliberate and careful manner. With proper arrangements, which it is in the power of every head of an office to make, there is no reason why a budget estimate should be submitted one day after the prescribed date.

G.Os., No. 1485, Finl., 16-8-81; No. 44, Finl., 8-1-81.

3. *Detailed accounts* should be furnished, as far as possible, for each *minor head* with full particulars for the items comprised within the totals, summaries and abstracts being added wherever necessary.

G.O., No. 802, Finl., 2-10-94.

4. Receipts and charges should be submitted on separate sheets of paper. Heads of departments will be at liberty to forward the estimates under the several detailed accounts separately, if they find this more convenient than submitting them in a consolidated form. Explanatory memoranda and subsidiary statements for purely departmental purposes and for elucidating the budgets should also, where necessary, be submitted.

G.Os., No. 470, Finl., 22-6-95, paras. 5 and 6; No. 1053, Finl., 1-12-94.

5. Explanations for variations in figures should be furnished, opposite the entry concerned, on the blank pages facing the estimates.

G.O., No. 558, Finl., 19-7-94, para. 2.

6. Covering letters are generally unnecessary; but when they are considered indispensable, they should be as brief and clear as possible, dealing only with the general financial position of the department concerned, and calling attention to such special points as may require the orders of Government. Mere repetitions of figures and statements appearing in the body of the estimates should be avoided.

G.O., No. 558, Finl., 19-7-94, para. 3.

7. In compiling the figures the totals of major heads should be worked up to even thousands of rupees. Minor heads should be rounded to even hundreds of rupees as far as possible. Annas and pies should invariably be omitted.

G.O., No. 809, Finl., 3-10-94; Art. 1520, C.A. Code.

8. The history of a budget extends over three years, and the facts and figures relating to all the three years should be placed before Government in an accurate and lucid manner.

Rule 1, Chap. 73, C.A. Code, 3rd edition.

SECTION II.—THE COLUMNS OF THE BUDGET.

(a) ACTUALS OF THE PREVIOUS YEAR.

9. These should invariably correspond exactly with the figures recorded in the Accountant-General's *final accounts*. Every head of a department is bound to reconcile the differences that may have arisen and to ensure the rectification of the accounts, as directed in paragraph 5 of G.O., No. 256, Financial, dated 19th March 1895.

10. To ensure that these instructions have been complied with, a certificate in the following form should be appended to each budget:—

"Certified that the actuals as entered above are those shown in the departmental accounts; they have been verified with the statements furnished by the Accountant-General, and all discrepancies noticed have been duly pointed out to him."

This certificate is not necessary in the case of the High Court and the Board of Revenue (Land Revenue); but a certificate to the effect that the actuals entered in the budget are those adopted from the accounts furnished by the Accountant-General should be attached to the estimates in these cases.

G.O., No. 440, Finl., 23-3-99.

(b) SANCTIONED ESTIMATES OF THE CURRENT YEAR.

11. The Budget Estimates are passed before the commencement of the year to which they apply and when formally sanctioned in budget orders become the authorized programme of expenditure. In the case of *salaries* and *establishments*, they merely *provide* for expenditure within certain limits; alterations in rates of pay or numbers of employés sanctioned during the course of the year take effect without reference to the original budget provision. In the case of *allowances, supplies and services*, and *contingencies*, however, the sanctioned figures are the *grants* and form the sole *authority* for expenditure (subject to any alterations of grants subsequently made).

G.O., No. 353, Finl., 2-5-95.

12. The figures of the sanctioned estimates should therefore be entered exactly as given in the printed civil estimates. An additional grant sanctioned during the course of the year is authority for increasing the revised estimate, but it cannot alter the fact that it was not included in the sanctioned budget. Should a complete re-organization of establishment have been effected after the passing of the estimate for the year, whereby designations as well as salaries are altered and do not correspond with the entries in the printed civil estimates, the total of the sanctioned estimate should be entered, all details being omitted.

Art. 1519, C.A. Code, and rule 11, Chap. 73, C.A. Code, 3rd edition.
P.W.D. Code, Vol. II, Chap. IV, rule 132.

(c) REVISED ESTIMATES OF THE CURRENT YEAR.

13. The Revised Estimates (not revised budget estimates) make no *provision* for any expenditure whatever; they are *accepted*, not sanctioned, by Government, and no entry in them carries with it any authority for

expenditure of any kind. They do not even provide for or authorize the expenditure of charges already entered in the budget estimates; for these latter alone possess authority. The revised estimates are not budgets or appropriations of money, nor do they supersede the budget estimates as the basis for the regulation of expenditure. They are estimates pure and simple, prepared for information, in order to indicate to Government how far the expenditure already sanctioned (in the budget estimates and in subsequent additional grants, if any) will be worked up to. They should not be quoted as authority for expenditure in excess of grants. The inclusion of increased expenditure in the revised estimates does not supersede the necessity of applying for an additional grant nor are the revised estimates the proper channel for applying for additional grants to cover expenditure which has not been provided for in the budget estimates.

G.O., No. 353, Finl., 2-5-95.
P.W.D. Code, Vol. II, Chap. IV, rules 121, 122.

14. When the general review of the year's requirements, which is made for the purposes of the revised estimates, discloses for the first time the necessity for any unforeseen expenditure, an application for an additional grant should be made at once, separately, and in a complete form, so that it may be disposed of quite apart from the revised estimates. Such application has, indeed, no connection with those estimates; for the making of the application is a condition precedent to the inclusion of the sum applied for in the estimates: in short, the estimates depend on the grant, not the grant upon the estimates.

G.O., No. 353, Finl., 2-5-95.

15. The revised estimates are usually arrived at by—

(i) adding to the ascertained actuals of past months of the current year those of the closing months of the previous year; or

(ii) assuming that the actuals in the remaining months of the current year will be in the same proportion as those in the earlier months, *e.g.*, if the first four months gave x, the last eight months would give $2x$; or

Art. 1522, C.A. Code.

(iii) working out a proportional estimate arithmetically as follows:—

Let b be the amount recorded in the accounts of the current year to the end of the latest month of which the figures are known;

a the amount recorded to the same date of the preceding year, or, if the figures of that year were abnormal, then of the latest year of which they were normal;

c the total amount recorded in the accounts of the year from which a is taken; and

d the proportional estimate.

Then $a : b :: c : d$.

Art. 1523 (*d*), C.A. Code.

Heads of departments should use their discretion as to which of the methods indicated above should be adopted in framing the revised estimate under any particular head. If the amount under any head of account is fixed, or if the entries are subject to no regular influences but are irregular and fluctuating, the third method is inapplicable. If comparison with the previous year is impracticable the second method is preferable.

Art. 1523 (*e*), C.A. Code.

16. The revised estimates framed in accordance with the mechanical processes above named should be corrected from what is known, or can be ascertained, of the history of the past and the expectations of the coming

months, and regard should be had to the experience of earlier years. Particular care should be taken to enter what seem to be the most probable figures on the information available, irrespective of Government Orders or sanctions, and without leaving any margin on either side.

Art. 1522, C.A. Code.

17. There should be no confusion of the facts actually known and already recorded, with the residue, which alone remains to be estimated. The comparison to be made is of the estimated residue during the last months of the current year, with the accounts recorded during the same months of preceding years primarily of the last preceding year.

Art. 1523 (1), C.A. Code.

18. In estimating this residue on the basis of the actuals of corresponding months of previous years, due allowance should be made for any exceptional phenomena, which affected the results of the years accepted as a guide, and allowance should also be made for the special and unusual characteristics of the year for which the revised estimate is being framed.

Art. 1523 (1), C.A. Code.

19. If, according to the revised estimate, the figures during this residual period are expected to differ much from the corresponding figures of the last preceding year, the reasons for such expectation should be definitely stated.

Art. 1523 (2), C.A. Code.

20. On the other hand, if, while the phenomena of the current year already recorded differ materially from the corresponding phenomena of the last preceding year and of the earlier years, the revised estimate shows no corresponding difference during the residual months, the head of the department should state his reasons for thinking that the difference experienced in the earlier months will not continue. In such circumstances, the proportional estimate is *primâ facie* the best.

Art. 1523 (3), C.A. Code.

21. Whenever the budget provision is exceeded, or there is a lapse, a note should be made to the effect that an additional grant has been separately applied for or the saving formally reported to Government (*vide* rule 103 *infra*).

Art. 1523 (5), C.A. Code.

21-A. Whenever an excess over the budget grant has already been provided for by re-appropriation by Government, the same should be noted in the explanatory column of the budget estimate, the number and date of the order sanctioning the additional allotment being quoted.

Art. 1523 (5), C.A. Code ; G.O., No 777, Finl., 14-11-96.

(*d*) Budget Estimates of the Ensuing Year.

22. *Primâ facie*, and subject always to any known disturbing influences, the revised estimate is the best guide to the new estimate.

Art. 1523 (6), C.A. Code.

23. One of the most important duties of every head of a department, as an estimating officer, is to keep himself thoroughly acquainted with the progress of the revenue and expenditure under his control, so as to be able at once to bring to the notice of Government any matter demanding its attention. He is charged with the administration of those numerous matters in respect of which Government is debtor or creditor, so far as his department is concerned, and it is his duty to see that proper estimates are made for all

those transactions, and that due measures are taken to watch and direct the various matters which make up the estimates.

Art. 1634, C.A. Code.

There is a tendency to over-estimate expenditure and to under-estimate receipts which is due to a not unnatural desire on the part of an officer to provide for all the expenditure that may be required should the year be favourable and at the same time not to commit himself to a higher estimate of receipts than will probably be realized should the year be unfavourable. This is clearly wrong from a financial point of view, as the estimate of both revenue and expenditure should be based upon one common hypothesis.

G.O., No. 721, Finl., 23–9–95; G.O., No. 842, Finl., in B.P., No. 431, 27–11–95.

24. The immediate practical purpose of the budget estimates is to ascertain what ways and means must be provided for the service of the ensuing year. As it is essential that such provisions should be adequate, care should be taken to avoid rash or sanguine estimating. At the same time, the object is still to ascertain the ultimate facts as truly as possible; and estimates habitually and largely more unfavourable than the facts defeat themselves, and are only less mischievous than too favourable estimates.

Art. 1523 (7), C.A. Code.

25. The budget estimate should be made up for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years—not for the demand or the liabilities falling due within the year.

Art. 155 (*a*), C.A. Code.

26. Net receipts or net charges should not be entered in any case; the gross transactions should be exhibited in full, except where definite instructions to the contrary have been issued.

Art. 155 (*a*), C.A. Code.

27. When new schemes are included in budgets the fact should be brought prominently to notice. Sanction to the schemes should, however, be applied for in the ordinary course, without reference to budget provision through the Secretariat department concerned.

Art. 154 (2), C.A. Code.
G.O., No. 558, Finl., 19–7–94, para. 10.

28. No new charge of even *a petty character* may be included in the budget until sanctioned by competent authority, but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates.

Art. 155 (*g*), C.A. Code.

(*e*) EXPLANATORY REMARKS.

29. Explanations are not required for differences between the actuals of the previous year and of the preceding years, nor for those between the actuals and the estimates of the previous year; but any abnormal variations in actuals as compared with the revised and budget estimates should be fully accounted for.

30. The principal explanations required are in connection with the difference between the budget figures proposed for the ensuing year and the corresponding figures in other columns.

Art. 1555, C.A. Code.

31. The explanations should be as short as is consistent with clearness. It is better, however, that they should be too full than too scanty, so that no difference requiring explanation may escape observation merely through its being counterbalanced by an opposite difference.

Art. 1554, C.A. Code.

32. It is not sufficient to explain mere variations in the totals from year to year; an item may have been once passed or omitted as an exceptional case, and its repetition or continued omission may require to be accounted for.

Rule 9 (*b*), Chap. 73, C.A. Code, 3rd edition.

33. Variations in the columns of numbers as well as in those of amounts must be explained.

Art. 155 (*c*), C.A. Code.

34. In the case of variations, which are based on an order of Government, the number and date *as well as the purport* of the order should be specified.

Art. 155 (*c*), C.A. Code.

35. For all fixed recoveries and fixed payments (other than establishment charges) the sanction fixing the amount should be quoted.

Art. 155 (*d*), C.A. Code.

36. In the case of special expenditure, which is to be met from Provincial as well as from Local or private funds—*e.g.*, Students' Hostels, water-supply and drainage schemes—the explanatory column should specify what portions of the proposed expenditure will be defrayed from other than Provincial funds.

P.W.D. Code, Chap. IV, rule 58.

AVERAGES OF PAST YEARS' ACTUALS, &c.

37. In the case of the more important heads of revenue, the actuals of the first five or six months of the current year should be compared with those of the corresponding periods of the three preceding years.

38. Opposite every item of fluctuating charge, viz., Special departmental charges, Supplies and Services, Allowances, and Contingencies, the actual expenditure of each of the three years last past should be entered in red ink together with a brief explanation of all abnormal variations.

Art. 155 (*e*), C.A. Code.

39. Averages should likewise be shown in the above cases, but the estimate of receipts and varying charges should not be merely an arithmetical average of the three years' figures. The average is a guide, but it should not be taken absolutely.

Art. 155 (*f*), C.A. Code.

40. The figures for former years should range and correspond exactly with those to be estimated, both in character and as to the periods to which they belong. If any change is made in the constitution of any head of account by the addition or deduction of items, the figures of the earlier years should be re-adjusted in the same way, the principle being carefully kept in view that like things must be compared with like.

Art. 1523 (*f*), C.A. Code.

40-A The actuals of past years should invariably correspond, except as regards the re-adjustment of details referred to in the preceding rule, with the figures entered in the *final* issue of the civil budget estimates containing the final accounts of those years.

G.O., No. 901, Finl., 6-11-97, in B.P., No. 410, 24-11-97.

SECTION III.—DETAILS OF BUDGET PROVISION.

41. The various rulings relating to the correct classification of receipts and charges under individual heads will be found in Appendix P to the Civil Account Code, and these should be closely adhered to.

G.O., No. 558, Finl., 19–7–94, para. 9.

42. *Roman* numerals are prefixed to Major heads of *Revenue* or *Receipts*, and *Arabic* numerals to those of *Disbursements* or *Expenditure*, *e.g.*, I. *Land Revenue*; 3. *Land Revenue*.

43. The principles governing the correct classification of receipts and charges under Major, Minor, and Detailed heads are laid down in Articles 1005 to 1008 of the Civil Account Code.

43-A. To avoid confusion in the use of the above terms, the following distinctions should be carefully borne in mind :—

(i) *Major heads* form the main sub-divisions into which the accounts are divided and have Roman or Arabic numerals prefixed to them.

(ii) *Minor heads* are those which are enumerated in Appendix P to the Civil Account Code and are summarized in the abstract under each major head of the civil estimates, generally with a detailed account attached to each.

(iii) *Sub-heads* are the main divisions into which minor heads are sometimes broken up, *e.g.*, general establishments, sub-divisional establishments, under "charges of district administration" in the case of "3. *Land Revenue*."

(iv) *Group-heads* are the principal sub-divisions which occur under each minor or sub-head of expenditure, viz., Salaries, Establishments, Allowances, Supplies and Services, and Contingencies.

(v) *Detailed heads* are the various subsidiary items which form distinct entries in the budget under each "group-head."

43-B. The following methods are adopted in quoting Major, Minor and Detailed heads in correspondence :—

Major heads with their corresponding Roman or Arabic numerals, when printed are shown in capital; in manuscript they are written in large letters, the first letter of each word being a capital.

Minor heads when printed are shown in smaller type, only the first letter of each word being a capital; in manuscript they are written in smaller letters than Major heads.

Detailed heads when printed are shown in italics; in manuscript they are underlined.

A dash invariably separates a Minor from a Major head and a Detailed from a Minor head.

G.O., No. 721, Finl., 4–9–97, in B.P., No. 354, 22–10–97.

44. The incidence of the cost of officers serving in more than one department or transferred from one department to another is indicated in Article 773 of the Civil Account Code.

45. The incidence of the cost of travelling allowances in such cases is determined in accordance with Articles 1294 to 1296 of the Civil Service Regulations.

46. The above rulings together with the instructions relating to *Inter-departmental* transfers and the *sundry rulings* in Chapter 6 of the Civil Account Code should be carefully borne in mind.

G.O., No. 558, Finl., 19–7–94, para. 9.

47. Every department should provide for the whole of the receipts and charges with which it finally deals.

Art. 155 (*h*), C.A. Code.

48. Minute details should be furnished under *Receipts*, as the audit of receipts and the check over departmental revenue have to be exercised by the controlling authorities.

G.O., No. 915, Finl., 16–8–87, para. 5.

49. On the expenditure side, totals should be given under *Salaries, Establishments, Allowances, Supplies and Services, Special Charges and Contingencies* in the separate column set apart for this purpose. Grand totals should also be given in every case.

G.O., No. 915, Finl., 16–8–87, para. 6.

50. Lump deductions on account of probable savings should be made only in the case of *Salaries and Establishments*, the provision for *Contingencies* being limited to actual requirements.

G.O., No. 915, Finl., 16–8–87, para. 6.

51. Charges on account of *Petty Construction and Repairs* should be shown for each minor head under *Supplies and Services*.

G.O., No. 915, Finl., 16–8–87, para. 3.

52. Expenditure incurred on account of *Printing at Private Presses* and *Stationery purchased in the country* should be shown separately under 30. *Stationery and Printing*.

G.O., No. 915, Finl., 16–8–87, para. 3.

53. *Refunds* of collections under the principal heads of Revenue should be shown under 1. *Refunds and Drawbacks*. Under other heads, refunds should appear as a separate Minor head under each Major head.

Art. 1357, C.A. Code.

54. As charges for the freight paid in India on stores received from England are borne by the department against which the cost of the stores is charged in the Home accounts, provision should be made accordingly in departmental estimates.

Art. 155 (*i*), C.A. Code.

55. The budget estimate should include that portion of the *cost of stores* which have been indented for on Europe and which, it is expected, will be paid for and entered in the accounts within the year. Heads of departments should ascertain the necessary particulars from the Accountant-General.

Rule 59, P.W.D. Code, Vol. II, Chap. IV.

55-A. The cost of stores (including stationery, &c.) supplied from England to Imperial departments in India is adjusted in the Comptroller-General's accounts and need not be included in the local estimates.

G.O., No. 842, Finl., 28–10–95, in B.P., No. 431, 27–11–95; Art. 1297, C.A. Code.

(*a*) Salaries and Establishments.

56. The distinction between "*Salaries*" and "*Establishments*" is mainly that between gazetted and non-gazetted officers.

G.O., No. 1175, Finl., 5–11–87.

57. In the case of both *Salaries* and *Establishments* the column of *numbers* should be carefully checked. The rate of pay should be entered *within* parenthesis, the number in each rate being shown *without*, as follows:—

3 (500), 7 (400), 12 (300), &c.; but where there is only one officer on each rate of pay, the number (1) need not be specified, thus "3 clerks (75), (50), (30)." The entries should admit of verification with the column of charge.

Art. 155 (c), C.A. Code.

58. Progressive salaries should invariably be shown as such, the maximum and minimum being specified, but the provision should be for the actual salary which is being earned on 1st April of the year for which the estimate is made, without reckoning any future increments. [a] A statement should be attached to each budget estimate showing, in the case of each progressive salary, the actual salary earned on 1st April. [a]

G.O., No. 1175, Finl., 5-11-87; Art. 155 (b), C.A. Code.
[a] G.O., No. 902, Finl., 26-12-96, in B.P., No. 30, 25-1-97.

59. Every salary or rate of pay should be separately traceable in the estimates. Where, however, allowances chargeable to various heads of account are drawn by the same officer, a foot-note should be added in each case showing the rates of pay drawn from the different sources.

G.O., No. 1175, Finl., 5-11-87.

60. For fixed charges, the detailed estimate should show the full amount of the sanctioned scale, and when it is found by experience that a saving will arise from absence or other cause, a lump deduction should be made.

Art. 155 (b), C.A. Code.

61. Leave allowances and pensions (and in a few cases salaries) which are payable in England are chargeable to the Home accounts and should not be provided for in the local estimates.

G.O., No. 558, Finl., 19-7-94.

61-A. No separate provision should be made for deputation or leave allowances payable in India. Such liabilities form a set-off against probable savings due to absence on leave to Europe. The revised estimates should, however, represent the actual facts as nearly as possible.

G.O., No. 842, Finl., 28-10-95, in B.P., No. 431, 27-11-95.

62. *Salaries.*—The amounts given under *Salaries* include salaries, personal allowances, local allowances, house-rent allowances, exchange compensation allowance, and fixed special allowances given for separate duties (*e.g.*, lunatic asylum allowances to medical officers). But those allowances should be shown separately immediately below the salary of the officer concerned. The number of officers and the rate drawn by each should also be given so as to admit of verification with the column of charge.

G.O., No. 1175, Finl., 5-11-87.

63. The budget estimate for exchange compensation allowance should be calculated from the amounts (1) paid in the previous year, and (2) entered in the revised estimate as likely to be paid in the current year, the proportion to those amounts depending on the percentages of salary payable in the two years (1) and (2) and that resulting from the rate of exchange adopted for calculating exchange compensation allowance in the budget estimates. If there is a difference in the result of the calculations from the two years (1) and (2), that which is considered to be the better guide to the payments in the year to which the budget estimates relate should be adopted.

G.O., No. 531, Finl., 18-7-95.

64. Additional allowances which are not salaries should be distinguished as such and shown under "*Allowances.*"

G.O., No. 1175, Finl., 5-11-87.

65. Wherever "*free-quarters*" are allowed, an entry to that effect should be made within parenthesis, after the rate of salary.

G.O., No. 1175, Finl., 5-11-87.

66. The division between two major heads of the pay of single charges is contrary to the principles of the public accounts and productive of inconvenience as a matter of account and audit. It is the rule rather than the exception in India that an officer whose main employment has reference to one particular head of service, and whose salary is charged accordingly, is also employed on duties appertaining to other heads of service. To allow these subsidiary employments to cause a distribution of charge would introduce confusion in the accounts and would give rise to unnecessary difficulties in making them up. There are a few cases in which a division is allowed, but these come under one or two general principles of comparatively wide application.

G.O., No. 702, 7-6-83.

66-A. A salary divided between two departments should be entered as if it were chargeable to the principal head only (the combined designation of the officer being there shown in full); the amount to be transferred to the estimate under the other head being deducted at foot. Under the head to which the amount is transferred, an entry should be made showing the part salary transferred.

G.O., No. 1175, Finl., 5-11-87; G.O., No. 721, Finl., 4-9-97, in B.P., No. 354, 22-10-97.

67. All graded officers of any regular service, *e.g.*, Tahsildars, Sub-Registrars, &c., should be entered under Salaries.

G.O., No. 1175, Finl., 5-11-87.

68. Deductions on account of Civil Service Annuity Funds should be avoided by showing the salaries of Indian Civil Servants net as follows:—

	RS.
1. Chief Secretary (3,000)⁴	34,560
2. Secretaries, Judicial (2,250)⁴ and Financial (1,800)⁴	46,656
3. Under Secretaries (1,000),⁴ (1,000),⁴ (800)⁴ ..	32,256

where the figure ⁴ means subject in the case of Indian Civil Servants to 4 per cent. deduction for annuity.

[Statutory Civilians and Officers of the Provincial Civil Service should be shown separately.]

G.O., No. 1175, Finl., 5-11-87.

68-A. Annuity and civil fund deductions should be levied on exchange compensation allowance in all cases in which, under the operation of the existing rules and regulations, the allowance is liable to such deductions.

69. *Establishments.*—Under this head, the establishments of different classes should be shown separately. Clerks should always be distinguished from servants. Persons serving in special capacities, such as translators, civil court amins and nazirs, should be shown separately, and not lumped up with clerks.

G.O., No. 1175, Finl., 5-11-87.

69-A. Allowances paid to members of regular establishments for additional work done by them out of office hours and determined with reference to the quantity of work done or extra hours required on the work should be shown as charges on account of establishments.

Comptroller-General's letter, No. 933, 17-9-95.

70. What are called fixed establishments are not irrevocably fixed and should be brought under formal review by heads of departments from time to time; even when there is no thought or intention of making any change

in establishments, it is still desirable that heads of departments should review the entire estimate of the requirements of their departments. The budget estimate is, however, not the place for submitting for consideration any changes in establishment. Care should therefore be taken that all necessary increases or decreases of establishment are fully considered and disposed of prior to the time of preparing the estimate.

Art. 154 (1), C.A. Code. P.W.D. Code, Chap. IV, rule 48.

71. In urgent cases, however, when the sanction to a proposed increase has not been obtained, but is sure to be accorded, the establishment which has not been sanctioned should be separately detailed and the cause of the reference not being submitted for orders earlier should be fully explained. The proposals themselves should, in all cases, be submitted separately from the budget.

P.W.D. Code, Chap. IV, rule 49.

72. The provision for *temporary* establishments should be quite distinct from that for *permanent* establishments, details of the nature and rate of pay being given. The periods for which the former may have to be retained should also be specified within parenthesis.

P.W.D. Code, Chap. IV, rule 77.

73. It not unfrequently happens that an establishment or some special allowance is sanctioned for an official year, and the charge for the last month of the year only becomes due when the new year has commenced and must be taken against the grant of that year. Provision should accordingly be made for the charges of March payable in April in the estimates of the year concerned.

Art. 155 (*g*) 1, C.A. Code.

74. A numerical establishment statement, in exactly the form adopted in the appendix to the Civil Estimates, should accompany each budget forwarded to the Accountant-General.

(*b*) ALLOWANCES.

75. Under the head *allowances* are entered the following :—

(1) Travelling allowances (fixed, &c.).
(2) Tentage "
(3) Horse "
(4) Conveyance "
(5) Hill journey "
(6) Warm clothing allowance.
(7) Allowances to Conductresses and Peons (Educational).
(8) Family allowances (Bandsmen).
(9) Capitation allowances.
(10) Commission.

G.O., No. 783, Finl., 20-10-88; G.O., No. 842, Finl., 28-10-95, in B.P., No. 431, 27-11-95.

In the case of officers drawing fixed tentage, travelling and conveyance allowances, the designation of the officer and the rate drawn by each should invariably be given, *e.g.*—

Tentage.

Collectors and Magistrates 20 (50), &c.

Horse allowance.

Inspectors 10 (15), &c.

75-A. (1) Supplies and Services are contingent charges more or less peculiar to the department in which they are incurred.

(2) Contingencies are all other contingent charges.

Expenditure of the former class which is more appropriately termed Special Departmental Charges includes amongst others all departmental payments defined in article 107 of the Civil Account Code, and is generally incurred under some special or general sanction. It is usually recorded in separate store or other accounts and requires special supervision as forming part of a system of expenditure peculiar to the department concerned. Charges of this character should be separately totalled and recorded in the budget estimate and the audit registers.

75-B. Appendix E to the Madras Treasury Manual shows the charges classed as *Supplies and Services* and those classed as *Contingencies.*

(*c*) CONTINGENCIES.

76. The Government of India "expects that every public officer will exercise the same vigilance in respect to *petty contingent expenses* that he would do in spending his own money, and has further ordered that a register of contingent expenditure shall be kept in each office, and the initials of the head of the office shall be entered against the date of payment of each item." A large number of columns is set apart in this register for the record of the several classes of contingent expenditure, and if this register is properly maintained, there should be no difficulty in specifying at any moment the expenditure which has been incurred in the past under each head.

Art. 79, C.A. Code.

77. The responsibility for the effective control of contingent expenditure rests primarily with heads of offices. Controlling officers are, however, required to scrutinize the expenditure in addition to the scrutiny of heads of offices.

Art. 825, C.A. Code; G.O., No. 842, Finl., 28-10-95, in B.P., No. 431, 27-11-95.

78. It is of great importance that the grants for each individual office should be determined with the greatest possible accuracy.

79. Immediately on receipt of the printed Civil Estimates each year, every head of a department should furnish the Accountant-General with a statement showing, by districts or offices, the distribution of the lump grant assigned for his department.

80. The Government expects every head of a department to furnish, with his estimates, detailed and accurate information regarding every entry under *Contingencies.* Vague entries, such as "*Other items,*" "*Reserve,*" *&c.*, should not find a place in the budget.

81. Endeavours should be made to exhibit every item of expenditure separately, subsidiary statements being added where the details are too numerous to be inserted in the body of the budget itself. The estimates should be based on past actuals and include every item of expenditure likely to be incurred during the year. Lump amounts entered under *Office expenses* or *Miscellaneous* will be struck out by Government and the budget passed for specified charges only.

82. Provision for the purchase of new furniture and similar articles should be accompanied by notes, stating when the last purchase was made and explaining the necessity for the proposed expenditure.

SECTION IV.—SPECIAL BUDGETS.

83. Immediately on the issue of orders sanctioning an expedition or other measures involving large special expenditure, the spending departments concerned should, without waiting to be called upon to do so, prepare and submit to Government detailed forecast estimates of the extra expenditure

likely to be incurred under their respective orders, for the period the operations are expected to last. The estimate should be prepared so as to distinguish the monthly recurring extra expenditure from the initial charges, which are incurred once for all at the commencement or during the progress of the operations, and from the terminal charges similarly incurred at the close of the operations.

G.O., No. 534, Finl., 20-7-95.

Rulings regarding Expenditure.

SECTION I.—EXPENDITURE NOT PROVIDED FOR AND APPLICATIONS FOR ADDITIONAL ALLOTMENTS.

84. The fact of a charge which requires special sanction having been included and passed in a budget is no authority for its payment.

Art. 156 (1), C.A. Code.

85. Under no circumstances may liabilities be incurred in one year against anticipated grants in a succeeding year.

P.W.D. Code, Vol. II, Chap. IV, rule 16.

86. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment. Money indisputably payable should never be left unpaid; money paid should, under no circumstances, be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments, and it is an object of very great importance to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date.

Arts. 161 and 162, C.A. Code.

87. Expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains requires, *ipso facto* and apart from all other rules, the sanction of Government. Every application for such sanction should be accompanied by a statement in the subjoined form, showing how the expenditure is proposed to be met :—

Art. 158, C.A. Code.

Statement proposing expenditure for which provision has not been made in the budget for 190 *and which cannot be met from anticipated savings under the grant head.*

G.O., No. 608, Finl., 29-6-93.

Amount of allotment required.	Major head under which the expenditure will fall.	Explanation as to why no re-appropriation within the budget grant is considered possible.	Major head from which a transfer to meet the charge is ordered.
			*

* Entries in this column are to be made by Government alone.

88. Save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed and cannot be sanctioned; in the absence of special arguments the Government assumes that any expenditure proposed is intended to have effect from the beginning of the following financial year and not earlier.

Art. 159, C.A. Code.

88-A. In submitting fresh proposals for expenditure, it should be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimates of the year.

G.O., No. 315, Finl., 11-4-95.

88-B. Applications for increases to establishment, or other charges involving increased expenditure, are not justifiable on the mere ground that the proposed expenditure is desirable or that it can be met from savings. Each head of a department, when submitting his budget for the year, is expected to ensure that it is a proper representation of his programme for the coming year. Supplemental demands indicate, as a rule, want of care in framing the budget, and unless urgency is established, will be rejected.

G.Os., No. 1922, Finl., 1-9-83; No. 842, Finl., 28-10-95, in B.P., No. 431, 27-11-95.

89. Extra expenditure may occasionally be highly advisable, though not absolutely unavoidable. For instance, expenditure which produces revenue may have to be increased in the course of the year; and if a demand should spring up it must be met at once, or the revenue may be altogether lost. But in all cases the necessity for the proposed excess expenditure must be fully explained and justified in detail: mere general references to a probable increase in the receipts are insufficient.

G.O., No. 353, Finl., 2-5-95.

89-A. In the case of the Forest Department, which is a quasi-commercial organization the prompt provision of funds to meet charges directly productive of revenue developes the utilization of forest produce and so materially increases the receipts. Additional grants will be sanctioned without re-appropriation from other heads, whenever it is anticipated that such grants are necessary to earn, and will probably earn, additional revenues of a more than equivalent amount.

G.Os., No. 721, Finl., 23-9-95; No. 842, Finl., 28-10-95, in B.P., No. 431, 27-11-95.

90. Sanction to all expenditure in excess of budget provision must be applied for *as soon as it becomes apparent that such expenditure will be necessary.*

G.O., No. 353, Finl., 2-5-95.

91. As soon, then, as it appears that expenditure in excess of budget sanction will be necessary, an application for an additional grant should be made at once. It must be shown—

(1) that the expenditure is necessary and unavoidable, or at least in the highest degree advisable;

(2) that it could not have been foreseen when the budget estimates were prepared; or, if it could have been, it must be explained why the necessary provision was not made;

(3) that it cannot be met by re-appropriation within the budget grant for the expenditure of the department.

G.O., No. 353, Finl., 2-5-95.

91-A. When proposals are submitted for the entertainment of additional, or for the revision of existing, establishments, and it is practically certain that *exchange compensation allowance* will be an element of the proposed expenditure, it should be included in the estimate of cost and should be calculated at the rate adopted in the budget estimates of the year.

G.Os., No. 808, Finl., 11–10–95 ; No. 842, Finl., 28–10–95, in B.P., No. 431, 27–11–95.

91-B. Whenever heads of departments apply for additional allotments, whether (*a*) upon calls from the Accountant-General, (*b*) on their own initiative, or (*c*) in reply to calls from Government, the applications should be submitted through the Accountant-General, who will, when transmitting them to Government, make any necessary comments and indicate, where possible, the head from which re-appropriation should be made.

G.Os., No. 777, Finl., 14–11–96 ; No. 902, Finl., 26–12–96, in B.P., No. 30, 25–1–97.

SECTION II.—RE-APPROPRIATIONS.

92. The same authorities who make the original grants can sanction additions to them or make reductions from them during the course of the year.

P.W.D. Code, Vol. II, Chap. IV, rule 18.

93. The Financial Department alone sanctions transfers from one ***Major head to another***.

G.O., No. 1382, Finl., 31–12–91.

93-A. Grants made by the Financial Department *for specific purposes* shall not, without the previous approval of that department, be diverted for other purposes, *e.g.*—

(i) lump provisions for revision of establishments or administrative improvements and allotments for expenditure included in a budget estimate, but not finally sanctioned;

(ii) specific grants for particular works, *e.g.*, Detention hospital, Cooum improvement scheme, Sanitary improvements, Madras Municipality, &c.

93-B. Re-appropriations by departments other than the Financial Department, which involve transfers of amounts in excess of Rs. 25,000, shall be previously approved in the Financial Department.

94. The following heads of departments can sanction transfers from one *Minor head to another within the same major head*, provided the expenditure is entirely under their control :—

The Hon'ble the Judges of the High Court.
,, Board of Revenue (all departments).
,, Inspector-General of Police.
,, ,, ,, of Prisons.
,, ,, ,, of Registration.
,, Director of Public Instruction.
,, Surgeon-General.

95. All other heads of departments are competent to transfer from one detailed head to another *within the same minor head*. Collectors and District Judges may exercise the same powers within their respective districts.

G.O., No. 721, 4–9–97, in B.P., No. 354, 22–10–97.

But in all such cases of transfers, heads of departments can utilize savings under one head only for the purpose of meeting unexpected excesses under another head ; they are not at liberty to authorize any new charge not already included in the sanctioned grants, or to divert funds to objects not sanctioned by competent authority.

P.W.D. Code, Chap. IV, rule 135 (*d*) (1).

96. The aggregate of the re-appropriations under each head should never exceed the grant under that head.

P.W.D. Code, Chap. IV, rule 134 (III).

97. No expenditure against one grant should be incurred in expectation of short outlay against another grant, nor should any expenditure be allowed without obtaining the appropriation for it at once. Sanction to expenditure must be followed simultaneously by an appropriation of funds, limiting the amount to be spent.

P.W.D. Code, Chap. IV, rule 134 (II).

98. Savings accruing under *Salaries and Establishments* should not be utilized for any other purposes, especially for *Contingencies*, without the special sanction of Government.

SECTION III.—REPORT OF LAPSES AND SURRENDER OF ASCERTAINED SAVINGS.

99. After the close of the year, if the grants have not been completely utilized, the unspent balances lapse in ordinary course and are not available for expenditure in the following year.

100. A sanction for any charge, when not acted on for twelve months, becomes void and must be renewed if the expenditure is required. Actual disbursements of any one year can only be met from the grants of that year, and cannot be debited against the grants of the preceding and succeeding years.

Art. 293, C.A. Code.

101. Expenditure which might otherwise be postponed is not, however, to be incurred in the month of March, solely with a view to prevent lapses of budget grants. The prospect of an eventual saving is not a sufficient justification in all instances for an immediate increase of expenditure, and the fact that economies can be effected in the cost of a department affords of itself no grounds for increased expenditure in that or any other department.

102. On the other hand, lapses and savings in one department may be utilized during the year by Government for the requirements of other departments. It is therefore essential that funds should not be unnecessarily locked up, and that Government should be kept informed of the progress of expenditure. Every head of a department should submit a formal report as soon as he foresees any lapses or savings, and surrender whatever is not likely to be of use to him during the remainder of the year.

G.O., No. 919, Finl., 31-10-94; P.W.D. Code, rule 146.

103. In the review by Government of the accounts of each year, heads of departments will be called upon for explanation, except when the differences are trifling or could not have been foreseen—

(1) why additional allotments were not applied for in the case of excess expenditure over budget grants, and

(2) why the savings were not formally surrendered to Government in the case of lapses and short expenditure.

Art. 1523 (5), C.A. Code; rule 21 *supra*.

Order 189, para. 5.]

APPENDIX V.

Form of Indemnity Bond to be executed by Claimants for Refunds under para. 5 *of S.O. No.* 189.

KNOW ALL MEN by these presents that we of and of are bound unto the RIGHT HONOURABLE THE SECRETARY OF STATE FOR INDIA IN COUNCIL in the sum of Rs. to be paid to the said Secretary of State or to his certain attorney successors or assigns. For which payment we bind ourselves and each of us our and each of our heirs executors administrators and legal representatives and every of them by these presents sealed with our respective seals.

Here fill in names and addresses of the obligors as many as there may be.

Double the amount of land revenue to be refunded.

Dated this
day of 19

Names of obligors.

WHEREAS the above bounden and claim to be the legal representatives of of now deceased and as such to be entitled to the refund from the Government of Madras of the sum of Rs. for and on account of land revenue in respect of the land and premises following, that is to say

Name and description of deceased inamdar.

Amount of refund claimed.

Here describe the property in respect of which the refund is claimed.

Names of obligors.

Amount of refund claimed.

AND WHEREAS the said and have applied to the Collector of the District of to pay to them as such legal representatives as aforesaid the said sum of Rs. which the said Collector acting for and on behalf of the said Secretary of State for India in Council has agreed and consented to do upon the said and entering into the above written bond or obligation with such condition for making void the same as is hereunder written. NOW THE CONDITION of the above written bond is such that if the said and or some or one of them their or some or one of their heirs executors administrators or legal representatives shall at all times hereafter save harmless and keep indemnified the said Secretary of State for India in Council his successors and assigns and his and their officers and servants and every of them their and every of their heirs executors and administrators, estates and effects against all actions suits proceedings accounts payments costs damages claims and demands which shall at any time hereafter be brought commenced or prosecuted against or made upon or incurred or sustained by the said Secretary of State for India in Council his successors or assigns or by any such officers or servants as aforesaid their or any

Names of obligors.

Names of obligors.

The words "some or" to be used in cases where there are more than two obligors.

of their heirs executors or administrators for or in respect of the said sum of Rs. or any part thereof or for or by reason of the payment of the same or any part thereof or for or on account of the refund of any land revenue in respect of the said land and premises or any part thereof and to which refund the legal representatives of the said deceased may now be entitled. Then the above written bond shall be void otherwise the same shall remain in full force.

Amount of refund.

Name of the deceased inamdar.

Signed sealed and delivered by the above named
In the presence of

Signed sealed and delivered by the above named
In the presence of

Note.—Add a similar attestation for each person who is to execute the bond.

B.P., No. 176, 17-3-91.

Chapter XVII.

CONTINGENCIES AND STATIONERY.

PART I.—CONTINGENCIES.

190. Contingencies—*Rules in the Civil Account Code.*—The rules contained in Chapter 6 of the Civil Account Code on the subject of the holding of permanent advances, the drawing of contingent bills and the accounting for contingent expenditure should be carefully observed in all public offices.

B.P., No. 471, 16-8-93.

2. *Responsibility of Collectors.*—Collectors will be held responsible for all contingent charges of their districts. It is their duty to see that the strictest economy is observed in regard to such charges, and they should strike out any excessive or questionable items of expenditure incurred by officers subordinate to them. Thus, the charges on account of travelling allowance and carriage hire should be reduced to the least possible amount by seeing that officers going on circuit take with them only such servants and such records as are absolutely necessary; economy should also be observed in the purchase of cloth for dufters, all old records being placed in bundles in racks or almirahs instead of being tied up in cloth; and the charge for lamp oil may be materially reduced by adopting measures to restrict unnecessary resort to artificial lighting.

B.P., No. 3417, 16-5-66.

Note.—Tahsildars and Deputy Tahsildars have been empowered to purchase dufter cloths for their records within a lump grant allotted by the Collector.

G.O., No. 680, 14-11-98.

3. *Contingent bills.*—Contingent bills with their vouchers should be forwarded to the Accountant-General as required and his instructions attended to in their preparation.

B.P., No. 471, 16-8-93.

191. Detailed Estimates of Extra Charges—*Powers of Collectors.*—The general rule regarding the powers of Collectors in the matter of sanctioning extra charges is that they may purchase on their own authority country-made articles which do not cost more than Rs. 100 each, and articles made out of India which do not cost more than Rs. 50 each. The special instructions contained in the following paragraphs have been issued for the guidance of Collectors.

B.P., No. 60, 10-2-93; G.O., No. 142, 24-3-96; B.Ps., No. 218, 16-6-96; No. 273, 7-11-99; No. 28, 15-2-1900.

2. *Furniture.*—Most officers, including clerks in Taluk cutcherries, have been supplied with chairs and tables. The supply to all offices should be gradually completed as funds become available.

G.O., No. 725, 11-9-90.

3. *Book-binding.*—[a] Collectors and [b] Conservators [b] have been empowered to select the books to be bound in each year, and to fix the rate of charge to be paid for the binding.[a] [c] This permission does not extend to routine correspondence, nor to papers of an unimportant character, such as the Treasury and Taluk accounts, which are not referred to after the lapse of the period to which they relate. Such documents need not be bound, but should be arranged in proper order and stitched together in convenient volumes. This work should be done by the office muchis.[c]

B.P., No. 471, 16-8-93.

[a] B.P., No. 156, 30-3-92. [b] B.P., No. 1573, Mis., For., 30-11-94.
[c] B.P., No. 3468, 6-6-67.

4. *Peons' belts and badges.*—(i) Peons drawing Rs. 6 per mensem in the Land Revenue and Forest Departments, as well as all taluk peons, are supplied with belts of cotton webbing; all peons in higher grades, including dalayets and duffadars, are allowed belts of dark-blue cloth. The edging should be red in the case of peons and dalayets, while gold lace is allowed for duffadars of Collectors and Sub-Collectors. The dimensions of the belt in all cases are as follows:—length 6¾ feet; breadth 4 inches, breadth of edging ¾ inch. Cotton webbing as well as cloth belts may be renewed at intervals of not less than two years; but the gold-laced belts issued to duffadars will not be renewed oftener than once in four years. The sanction of the Board is necessary in case renewal at shorter intervals is desired.

B.Ps., No. 375, 1-10-96; No. 1025, Mis., For., 26-9-92.

(ii) Peons are also furnished with a plate of brass or silver representing the badge of office. New badges should be of the prescribed patterns and made of brass, except in the case of duffadars and the dalayets on Collectors' and Divisional officers' establishments, who are allowed silver badges. New badges should be supplied only when the necessity for renewal is satisfactorily established. They should be obtained from the Public Works Workshops and Stores on indents submitted through the Board.

B.P., 28-11-59; M., Vol. III, page 256 of 1859.

5. *Table cloths.*—[a] Table cloths are supplied to all officers drawing Rs. 100 and upwards. The tables of other officers should be sand-papered and varnished from time to time. Collectors, Divisional officers and [b] Conservators of Forests [b] may purchase dark-coloured chintz instead of the woollen cloth now in use, provided that the former is neither more expensive nor less durable than the latter. Collectors[b] and Conservators of Forests [b] may renew table cloths once in five years without reference to the Board [a].

[a] B.Ps., No. 126, 16-3-93; No. 471, 16-8-93.
[b] No. 360, Mis., For., 14-4-93.

6. *Clocks and Survey instruments.*—The descriptions of clocks to be supplied to district officers, and the survey instruments to be furnished to revenue inspectors, are shown in the appendix.

7. *Other articles.*—The previous sanction of the Board must be obtained for the purchase of other articles.

B.P., No. 471, 16-8-93.

8. *Annual Estimate.*—[a] At the commencement of each official year, the wants of the district should be carefully ascertained and embodied in a detailed post-budget estimate in one view. The estimate should be for the official year and be submitted to the Board not later than the 31st May. Estimates submitted after that date will not be attended to. To save unnecessary correspondence, the purchase of printing materials, iron-safes, &c., should also be included in the estimates, where necessary.[a] [b] After obtaining sanction, Collectors should correspond direct with the office of supply in regard to the supply of the articles.[b]

[a] B.P., No. 471, 16–8–93. [b] B.P., No. 548, 28–9–92.

PART II.—STATIONERY.

192. Stationery—*General rules.*—The rules concerning the supply and consumption of stationery and printed forms have been issued in pamphlet form and copies have been distributed to all district, divisional and taluk offices. The instructions contained in the following paragraphs should be carefully noted by Collectors and their subordinates.

2.[a] *Expenditure.*—The expenditure of the several districts on stationery should be carefully restricted within the sanctioned amount. [a] No articles of stationery whatever, whether included or not in appendix A to the Stationery Rules, shall be obtained by local purchase or by special indent on the Secretary of State without the previous sanction of Government obtained through the Superintendent of Stationery.[a] [b] Collectors should correspond not with the Board, but with the Superintendent direct, in order to obtain the articles required within the limits of their budget estimates.[b]

B.P., No. 471, 16–8–93.
[a] Rule 3 of the Stationery Rules. [b] B.P., No. 548, 28–9–92.

3. *Indents.*—The annual indents for stationery articles should be submitted in the prescribed form and before the prescribed date. [a] Collectors should avoid supplemental indents as much as possible. The paper required for forms to be printed at Madras for the use of Collectors should be included in Collectors' indents. Paper required for forms supplied to Collectors by the Board itself, such as birth and death registers, will be included in the Board's indent.[a]

B.P., No. 2133, 27–4–65.
[a] B.P., No. 2267, 12–8–75.

4. *Stock-taking.*—Once a year, before the stationery indent is forwarded, the officer in charge of stationery articles should take stock of the quantity in hand and certify to the fact at the foot of the indent in the form appended thereto. [a]In District offices the Treasury Deputy Collector will be held responsible for seeing that the requirements of the Huzur and Taluk offices are carefully scrutinized and strict economy enforced in the expenditure of stationery.[a]

B.Ps., No. 2720, 23–9–85; No. 3212, 24–11–85; No. 471, 16–8–93;
Rule 73 of the Stationery Rules.
[a] B.P., No. 2720, 23–9–85.

5. *Custody of stationery and maintenance of store account in the Collector's office.*—(i) The stationery supplied to each district should remain in the custody of the cash-keeper, who should keep a general store account in the form prescribed in the Stationery Rules sanctioned by Government.

In this account such articles of stationery as have to be issued frequently should be written under regular columns, the rest being entered in another form prescribed for articles periodically supplied.

B.Ps., No. 2133, 27-4-65; No. 3081, 8-6-65; No. 471, 16-8-93.

(ii) In the store account the balance of the stationery articles remaining at the beginning of the official year should first be brought forward, then the quantities received from the Superintendent of Stationery should be entered, and the issues to the several departments on indents passed by the Treasury Deputy Collector being deducted, a balance should be struck at the close of each month. Below the balance of each month a small space should be left for the entry of any articles which may be received from the Superintendent of Stationery in the course of the month, and all the issues should then be written consecutively.

B.P., No. 3081, 8-6-65.

6. *Issue of stationery required for the Collector's office.*—The stationery required for the Collector's office should be supplied once a month from the general store on indents passed by the Treasury Deputy Collector. The cash-keeper should make no issues whatever without a passed indent or memorandum from the Deputy Collector, and, when the supply is made, the cash-keeper must obtain on the indent the signature of the person receiving the articles, and keep the receipted indent with him in support of the entry of issue in his store book.

B.Ps., No. 3081, 8-6-65; No. 471, 16-8-93.

7. *Supply of stationery to subordinate offices.*—As soon as convenient after the receipt of the stationery from Madras, the supply which is due to Divisional, Taluk and Deputy Tahsildars' offices for one year should be despatched by the cash-keeper upon indents received from the officers concerned. These should be carefully examined by the Treasury Deputy Collector and passed by him. Should any officer insist on an unreasonable supply of any article being made, the Treasury Deputy Collector should bring the matter to the notice of the Collector and obtain his orders. Paper required by Taluk and Deputy Tahsildars' offices may be supplied twice or thrice a year. The paper required for village accounts should be despatched to the taluk offices before the middle of June, and the Tahsildars should be requested to supply the Karnams by the end of the same month with all the books to be used by them in the ensuing fasli according to the forms prescribed by the Village Manual. The Treasury Deputy Collector should obtain a report from the taluks that this has been done.

B.Ps., No. 3081, 8-6-65; No. 471, 16-8-93.

Note.—During the absence of the Tahsildar from head-quarters, the Taluk Sheristadar or Taluk Head Accountant may issue stationery and forms to village officers on indents submitted by them.

G.O., No. 680, 14-11-98.

8. *Custody of stationery in subordinate offices.*—The several officers who are thus supplied with stationery, whether monthly, half-yearly or annually, should entrust it to a clerk or gumasta in their office, who should be required to keep a regular account, in the prescribed form, of the expenditure of all articles received from the general store. A separate column should be opened for every article expended. The balance

on the 1st April should be brought forward, and below it the supply received from the general store should be entered, and then the consumption as it occurs daily. A balance should be struck at the close of each month.

Articles, such as tape, which are received monthly from the general store and issued at once to the clerks according to actual requirements, can be entered in a separate book, half or a quarter of the page being left for the receipt and expenditure of each article, according to the nature of the consumption.

B Ps., No. 3081, 8-6-65; No. 471, 16-8-93.

9. *Issue of paper required for the use of officers and clerks in subordinate offices.*—A clerk or accountant who may require any kind of paper for use will enter the same in the Expense book, stating briefly the purpose for which it is required, and signing his name. For sundry purposes, such as drafting and fair-copying letters, preparing memoranda and the like, one or two quires of writing paper should be placed on the head clerk's table, so that whenever the clerks and accountants may require paper in the course of the day, they can take as many sheets as they may want. This will obviate the necessity of their signing in the Expense account every time they may require paper. The quantity so placed on the head clerk's table must at once be entered in the Expense account, and as soon as it is consumed, a further quantity should be obtained and treated similarly. Paper, &c., issued from time to time for the use of Covenanted officers and the Treasury Deputy Collector must be entered in the same manner in the Expense account, and attested by the head clerk, the officers in question not being required to sign their names in the book.

B.P., No. 3081, 8-6-65.

10. *Return of consumption of stationery in subordinate offices.*—The several officers who are supplied with stationery from the general store should, after the close of each quarter, furnish the Treasury Deputy Collector with a return, in the prescribed form, showing the actual consumption of paper of all kinds, quills, pencils and sealing-wax. It can be easily prepared from the Expense account which comprises only a very few articles.

B.Ps., No. 3081, 8-6-65; No. 471, 16-8-93.

Order 191, para. 6.]

APPENDIX.

Clocks.

For Deputy Tahsildars.

	Nett price.* RS.	A.	P.
No. 1.—30-hour Nickel Lever time-piece similar to No. 3967 in Messrs. P. Orr & Sons' Catalogue	4	8	0

For Tahsildars.

	RS.	A.	P.
No. 2.—8-day striking clocks similar to No. 4079 in Messrs. P. Orr & Sons' Catalogue	15	8	0

For Collectors and Divisional Officers.

	RS.	A.	P.
No. 3.—8-day Anglo-American striking clocks similar to No. 4077 or No. 4083 in Messrs. P. Orr & Sons' Catalogue	24	0	0

B.P., No. 608, 9-10-91; *B.P., No. 151, Mis., For., 6-3-99.

Survey Instruments.

Name of article.	No. required.	Rate. RS.	A.	P.	Value. RS.	A.	P.
Plotting scales with offsets	1	1	11	2	1	11	2
Brass plotting compasses, 6 inches	2	1	5	4	2	10	8
Drawing pens	1	1	7	3	1	7	3
Card-board scales	1	0	2	0	0	2	0
Gunter's chains with 10 arrows	1	9	8	0	9	8	0
Paper, Litho., Double Royal, 80 lb.	12	0	1	7	1	3	0
Drawing pins	12	0	0	6	0	6	0
Parallel ruler, 6 inch, ebony sliding	1	1	2	0	1	2	0
Cross-staff, wooden	1	0	6	0	0	6	0
Bamboo standard, 10 links	2	0	1	0	0	2	0
Bamboo offset pole, 10 links or 20 links	1	0	2	0	0	2	0
Total ...	...	...			18	12	1

B.P., No. 262, 17-5-90.

Chapter XVIII.

DISTRICT PRESSES.

193. District Presses—*Object.*—[a] District presses have been established in order to save scriptory labour, and to assist in disseminating useful information to the public. They are primarily intended for the use of Collectors' offices, but there is no objection to their being used for the work of other Government offices, provided the press establishment can find time for it.[a] [b] Private work may also be undertaken, but only when the press is not occupied with public work.[b]

[a] B.P., 22–3–55; M., Vol. II, pp. 28–30 of 1855; E.M.C., No. 1276, 21-11-55, in B.P., 13–12–55; M., Vol. II, p. 109 of 1855.
[b] B.P., 28–4–58; M., Vol. III, p. 52 of 1858.

2. *Management.*—[c] The control of district presses is vested in the foreman or head compositor under the orders of the Deputy Collector in charge of the Treasury.[c] [d] The accounts of the department should be kept and rendered in the forms prescribed for the purpose in the manual for District Presses.[d]

[c] B.P., 22–3–55; M., Vol. II, p. 40 of 1855; B.P., No. 5795, 19-9-70.
[d] B.P., No. 1498, 16-3-65.

3. *Periodical Reports.*—[e] A report on the working of District Presses is submitted to Government triennially. Collectors should submit these reports so as to reach the Board's office not later than the 31st May. For the intermediate years only the statements accompanying the triennial report need be submitted.[e] These are designated statements A, B, C, D, E and F (*vide* appendix I).

[e] E.M.C., No. 375, 12–4–56; B.P., No. 1766, 19–6–83; G.Os., No. 482, 14-6-86; No. 1081, 11–12–86; B.P., No. 222, 8–3–88; B.P., No. 33, 7–2–99.

4. *Supply of Press Materials*—(i) *Articles of European manufacture.*—Annual indents for articles of European manufacture required for the District Presses should be submitted by Collectors direct to the Superintendent, Government Press, before the 15th October of the previous year. A forecast should invariably precede the indent and should reach the Superintendent not later than the 30th of June. From the returns thus furnished by Collectors, the Superintendent will prepare consolidated returns for the Presidency, which will be included by the Board in its annual indent for European stores.

B.P., No. 226, 19-9-99.

(ii) *Locally-made articles.*—[f] A list of locally-made articles required for District Presses should be submitted by Collectors along with the forecast to the Superintendent, Government Press, for scrutiny and submission to the Board. When the sanctioned budget grant is known, Collectors may purchase such articles themselves on indents forwarded to the supplying firm through the Superintendent, Government Press.[f] [g] Petty articles may however be purchased as required, the cost being met from the ordinary district contingencies.[g]

[f] B.Ps. No. 232, 26-6-96; No. 226, 19-9-99. [g] B.P., No. 1498, 16-3-65.

5. *Classification and Registration of Work.*—Work done in the district press is either public or private, the former comprising the following main items:—the publication of the District Gazette, the printing of books and old district records and the printing and publication of a diglott almanac. All work, whether public or private, should be registered and computed in the accounts according to the instructions given in the "District Press Manual." All private work should be paid for on delivery.

194. The District Gazette—*Responsible Officer.*—[d] The Collector while at head-quarters, and in his absence the covenanted officer left in charge, will be held responsible for all that appears in the District Gazette.[d]

[d] B.P., No. 2660, 8-4-68.

2. *In what language published.*—[a] A monthly Official Gazette should be published in all districts in English and the vernacular of the district.[a] [b] As a rule, everything in the Gazette should be in diglott[b], but [c] when the officer forwarding a notice is of opinion that its publication in one language is sufficient, no translation need be printed unless the Collector considers that it is desirable to publish an abstract in English or the vernacular, as the case may be. In such case the abstract should be prepared in the Collector's office.[c]

[a] B.P., No. 876, 18-5-81. [b] B.P., No. 217, 14-1-64.
[c] B.Ps., No. 6384, 29-9-64; No. 3467, 23-6-65.

3. *Contents of the Gazette*—(i) *General.*—[b] The Gazette should be prefaced by a carefully prepared table of contents, giving concisely the purport of each notice or article.[b] [e] It should contain the calendar and the following statements:—*Monthly.*—(1) Cultivation and rainfall, (2) price list, and (3) demand, collection and balance statement. *Annually.*—(1) Vaccination statements, (2) return of births and deaths, and (3) statement showing the working of hospitals and dispensaries.[e] [f] The Gazette should also contain all orders of a general nature; notices of appointments; promotions; leaves of absence; deaths, resignations, &c., among the district servants; abridgments or brief notices of orders of Government or Acts of the Legislatures, and other matters concerning officials or the public at large, such as rolls of unclaimed sums in Regimental cash chests; sales of land and notices of abkári rents; sale notices, &c.; all circulars issued by the local authorities when of the

[b] B.P., No. 8100, 12-12-62. [e] B.P., No. 366, 30-8-94.

nature of standing orders; circular orders of the Board of Revenue and of the High Court; changes in postal rules; the progress of railway and other public works; lists of maps of villages and taluks of the district available for sale at the Survey Office; the proceedings connected with local exhibitions; advertisements inviting tenders for contracts; notices of the dates of preliminary and other hearings in the Civil Courts. The places where the Collector will hold his cutcherry during the ensuing month, and similar items of intelligence should also be notified. Advertisements may be inserted subject to the provisions of the next sub-paragraph, and where necessary special supplements may be published.[f] [g] Editorial articles, mere news or correspondence on any subjects, and comments on the proceedings of the courts or cutcherries have, however, no place in an Official Gazette.[g]

[f] B.P., 24-8-57; M., Vol. III, pp. 62-3 of 1857.
[g] B.P., 17-3-59; M., Vol. III, p. 41 of 1859; B.P., 5-10-59; M., Vol. III, p. 230 of 1859.

(ii) *Advertisements.*—Advertisements and circulars of officers of other public departments should be published in the District Gazette free of charge. [h] Collectors are also empowered to permit the publication of Municipal and Local Fund advertisements, &c., in the District Gazette, gratis. Discretion should, however, be exercised as to the space to be allowed to these and such other Municipal and Local Fund notices as are not required by law to be published in the Gazette.[h] [i] Private advertisements may also be published, on payment, but should appear under a distinct heading at the end of the Gazette.[i] [j] They should generally be charged at three annas per line for the first insertion, two annas per line for the second insertion, and one anna per line for every subsequent insertion. In places however where there is a local newspaper, the insertion of private advertisements in the Gazette should be discouraged, and when publication becomes necessary, the charge should be five annas for the first insertion, four annas for the second, three annas for the third, and two annas for the fourth and following insertions.[j]

[h] B.P., No. 461, 21-1-68. [i] B.P., No. 6876, 10-12-61.
[j] G.Os., No. 763, 6-5-78; No. 489, 27-2-79.

(iii) *Supplements.*—Supplements to the Gazette should be published when necessary. [k] One will usually be the Police sheet, containing all matters of special interest to the Police department, such as notices of offences committed; the result of criminal trials; lists of stolen property; descriptions of escaped convicts, and offers of reward for their apprehension. As many extra copies of the Police sheet as are required should be supplied to the Police department, and their cost debited in the accounts to that department[k] [l] Educational matters will form another supplement[l]; matters relating to the administration of Salt, Abkári and Customs revenue, a third; Forest matters, a fourth; instructions to village officers, a fifth; proceedings of Local Fund Boards and Municipal Councils, a sixth. So also Acts, Bills or other lengthy

[k] B.Ps., No. 3517, 15-6-63; No. 7996, 13-12-64.
B.P., No. 299, 6-8-96.

papers which are published periodically or at irregular intervals should be put in a supplement, so as to admit of being filed consecutively.

4. *Index to the Gazette.*—An *annual* index should be prepared and issued with the Gazette. The work should be entrusted to the clerk to whom the duty of maintaining the accounts relating to the district press is assigned.

B.Ps., No. 5795, 19-9-70; No. 7112, 14-12-70.

5. *Distribution of the Gazette.*—[m] A copy of every Gazette issued should be submitted to the Board of Revenue, including the supplements but excluding papers which are supplied from the Government Press for publication with the District Gazette, such as copies (generally vernacular) of Bills before the legislative council, Acts, &c., and papers with which the Board has no concern, such as Proceedings of Local and Municipal bodies, Local and Municipal reports and the Government orders thereon.[m] [n] The District Gazette will be supplied gratis to all officers entered in the lists given in appendix II. Collectors are at liberty to give more than one copy to each such officer on being satisfied of the necessity of such a course. Collectors are also at liberty to give copies to other officers of similar standing not provided for in the lists, when such officers are serving in their districts.[n] [p] Other persons not included in the distribution list will be supplied with the District Gazette on payment of an annual subscription of two rupees per annum. Each of the supplements, *e.g.*, Educational, Forest, Local Fund, Municipal and Village sheets may be supplied for six annas per annum.[q] [p] Village servants, and officials (Government, Local Fund and Municipal) drawing less than Rs. 25 per mensem, will, as a special case, be supplied with the full Gazette post free for a subscription of one rupee a year.[p] [r] Subscriptions should be paid quarterly in advance.[r]

[m] B.P., No. 426, 18-7-91. [n] B.P., No. 876, 18-5-81.
[p] B.Ps., No. 876, 18-5-81; No. 2014, 8-7-85; No. 2442, 24-8-85.
[q] B.Ps., No. 401, 24-10-96; No. 254, 22-7-97.
[r] B.P., No. 3125, 21-5-57.

195. Work other than the District Gazette—(i) *Printing of books.*—[j] Every *book* printed at the district press should contain a note on the title page, in English as well as in the language of the book, stating for whom it is printed.[j]

[j] B.P., 12-7-58; M., Vol. III, p. 93 of 1858.

(ii) *Printing of old district records.*— [a] When the local printing press can undertake the work, the more important of the old *district records* should be put in print, the selection being made [b] by the Collector [b] [a]. [c] The minimum number of copies should be fifty, of which ten should be sent to the Board and ten to Government. To ensure uniformity, all district records should be printed on paper of foolscap size, and each selection should bear a note on its title page to the effect that the papers are merely printed for convenience of reference, and do not acquire any special authority from being printed.[c] [d] The wrappers

[a] B.P., 15-12-58; M., Vol. III, p. 193 of 1858.
[b] B.P., No. 232, 26-6-96.
[c] B.P., 15-12-58; M., Vol. III, p. 193 of 1858; B.P., No. 3232, 21-6-61.

of the Selections should be of the *prescribed colour* * and may be obtained from the Superintendent, Government Press.[d]

[d] B.P., No. 654, Mis., 20-2-99.

(iii) *Printing of diglott almanacs.*—As regards *diglott almanacs*,[i] they may be printed and published annually for sale. They should give the Hindu and Muhammadan monthly calendar parallel with the Gregorian and should as a rule contain information in regard to the following matters:—Events of historical importance; days of note from local circumstances, such as market days and native holidays; rules of Government immediately affecting the people; tables of distances; weights and measures; statistics of trade; any other points likely to affect popular interests.[i]

[i] B.P., 18-5-59; M., Vol. III, p. 130 of 1859.

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* The colour to be used for publications of the different departments of Government is shown in the following statement :—

For publications appertaining to the	Colour for	
	Paper-covered books.	Cloth-bound books.
Political Department	Dark blue	Royal purple.
Public do.	Orange	Orange.
Judicial do.	Yellow	Yellow.
Revenue do.	Green	Green.
Public Works Department (General) ...	Gobelin grey	Blue dark
Do. do. (Irrigation) ...	Blue light	
Do. do. (Railway) ...	Blue green	
Local and Municipal Department	Brick red	Dark red.
Educational Department	Red	Light red.
Legislative do.	Salmon	Black.
Ecclesiastical do.	Chocolate	Chocolate.
Marine do.	Brown	Brown.
Pension do.	Primrose	Primrose.
Financial do.	Mottled	Grey.
Accountant-General	Grey	
Governor's Tours— Addresses and Replies	White enamelled.	

B.P., No. 218, 23-8-98.

Order 193, para. 3.]

APPENDIX I.

ANNUAL STATEMENT A.—*Statement showing selections printed from records during 190 –190 .*

No.	Description of papers printed.	Number of papers.	Number of copies struck off.	Number of copies sent to Board and Government.

Bd.'s Cir. Memo., No. 478, 27-4-68.

ANNUAL STATEMENT B.—*Statement showing the number of copies of the Gazette printed and the number of persons to whom supplied during 190 –190 .*

Months.	No. of issues.	No. of copies struck off.	Number of copies issued.				Remarks.
			Free to public officers.	On payment.		Total.	
				Private individuals on full subscription.	Village officers, etc., under Rs. 25 salary on reduced subscription.		
April 190 —							
Full gazette							
Special sheets ...							
Extra supplements ...							
May—							
Full gazette							
Special sheets							
Extra supplements ...							
June—							
Full gazette							
Special sheets							
Extra supplements ...							
July—							
Full gazette							
Special sheets							
Extra supplements ...							
August—							
Full gazette							
Special sheets							
Extra supplements ...							
September—							
Full gazette							
Special sheets							
Extra supplements ...							
October—							
Full gazette							
Special sheets							
Extra supplements ...							
November—							
Full gazette							
Special sheets							
Extra supplements ...							
December—							
Full gazette							
Special sheets							
Extra supplements ...							
January 190 —							
Full gazette							
Special sheets							
Extra supplements ...							
February—							
Full gazette							
Special sheets							
Extra supplements ...							
March—							
Full gazette							
Special sheets							
Extra supplements ...							
Average supply—							
Full gazette							
Special sheets							
Extra supplements ...							

Bd.'s Cir. Memo., No. 478, 27–4–68.

ANNUAL STATEMENT C.—*Statement of Dead Stock in the District Press on the 31st March 190 .*

Department and description of principal articles.	Value of press materials as it stood at the commencement of the year.	Value of materials purchased during the year.	Total of columns 2 and 3.	Loss by wear and tear at the prescribed rates.	Remaining value at the end of the year.	Interest at 3 per cent. on the value of stock.	Total of columns 5 and 7.
1	2	3	4	5	6	7	8
Composition—							
Press work—							
Binding—							
Grand Total ...							

Bd.'s Cir. Memo., No. 478, 27-4-68.

ANNUAL STATEMENT D.—*Comparative Statement showing the charges of the Press during 190 -190 and 190 -190 .*

Period.	Fixed establishment.	Extra establishment.	Contingencies.	Other* charges.	Cost of postage.	Purchase of stock.	Total.
1	2	3	4	5	6	7	8
190 -190 ...							
190 -190 ...							

* Includes repair of press materials, cost of printing inks, thread and other stores, conveyance charges, etc.

Bd.'s Cir. Memo., No. 478, 27-4-68.

ANNUAL STATEMENT E.—*Statement showing the Demand, Collection and Balance during 190 -190 .*

Head.	Demand.			Collection.						Balance.		
	Arrears at the beginning of 190 - 190 .	Current.	Total.	Arrears.		Current.		Total.		Arrears.	Current.	Total.
				Collection.	Remission.	Collection.	Remission.	Collection.	Remission.			
1	2	3	4	5	6	7	8	9	10	11	12	13
Subscriptions to and sale of gazettes.												
Advertisements.												
Sundry receipts.												
Private work.												
Total ...												

Bd.'s Cir. Memo., No. 478, 27-4-68.

ANNUAL STATEMENT F.—*Statement showing the quantity and cost of work done during 190 –190 .*

Office or department.	Gazette work.				Book work.				Office (or Job) work.				Total.			
	Pages.	Impressions.	Binding, etc., value.	Cost.	Pages.	Impressions.	Binding, etc., value.	Cost.	Pages.	Impressions.	Binding, etc., value.	Cost.	Pages.	Impressions.	Binding, etc., value.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Not charged for—			RS.A.P.	RS. A. P.			RS.A.P.	RS. A. P.			RS.A.P.	RS. A. P.			RS.A.P.	RS. A. P.
Revenue Department ...																
Do. do. selections from old records.																
Judicial Department ...																
Engineer do. ...																
Postal do. ...																
Survey do. ...																
Police do. ...																
Salt and Abkári Department.																
Medical Department ...																
Forest do. ...																
Educational do. ...																
Private Work the cost of which is recoverable.																
For Local Funds at cost * ...																
Do. do. at commercial rates †																
For Municipal Funds at cost.*																
For Municipal Funds at commercial rates †																
Private work																
Total ...													**			
‡ Total actual cost ...																
§ Cost per page, ‖ per 1,000 impressions, and ¶ per cent. *plus* or *minus* on binding value																

Note.—The quantities of work done and the value of the binding work will be obtained from the totals in the Labour Valuation Register (No. 10—vide *Appendix A to the District Press Manual*), columns 6, 7 and 12, respectively; the details of departmental cost of work done being calculated from the actual average cost per page and per 1,000. (*Vide* paragraph 117, *District Press Manual.*)

* Such as special *District Gazette* supplements.

† Such as blank form work. Although there is a difference in the rates *charged*, the actual *cost* of all work—not the charge for it—must be entered in all cases in his statement.

‡ *I.e.*, the grand totals (3) of columns 2, 3, 4 and 6 of Form No. II (*Appendix B to the District Press Manual*) should agree with the totals of columns 14, 15, 16 and 17, respectively.

§ To be entered at foot of column 14. ‖ To be entered at foot of column 15. ¶ To be entered at foot of column 16.

** Of these, ——— hours for author's corrections.

B. Ps., No. 226, 19-6-96; No. 33, 7-2-99.

Order 194, para. 5.]

APPENDIX II.

Lists of officers to whom District Gazettes are supplied gratis.

List No. I.—Officers to whom the Gazettes of all Districts are supplied free of charge.

No.	Designation of officer.	Remarks.
1	Secretary to Government, Revenue Department.	
2	Secretaries to the Board of Revenue (each).	
3	Registrar of the High Court.	
4	Accountant-General.	
5	Collectors	Gazettes of such districts as they require (B.P., No. 3372, 21–6–65).
6	Superintendent of Revenue Survey.	
7	Examiner of Public Works Accounts	Such Gazettes as may be specially asked for (B.P., No. 151, 6–3–91).
8	Conservators of Forests	Gazettes of districts in their circles.
9	Inspector-General of Registration.	
10	Secretary to Government, Public Works Department.	All districts, except the Nílgiris (B.P., No. 7813, Mis., 16–8–84).
11	Director of Public Instruction	B.P., No. 205, 23–1–82.

List No. II.—Officers to whom the Gazettes of the districts in which they are employed are furnished free of charge.

No.	Designation of officer.	Remarks.
1	District Judges	B.P., No. 2016, 25-4-60. (Nos. 1–12)
2	Subordinate Judges	
3	District Munsifs	
4	Sub-Collectors	
5	Head Assistant Collectors	
6	Special do.	
7	Assistant Collectors (each)	
8	Deputy Collectors in charge of Treasuries ...	
9	Do. on General Duty	
10	Sheristadars in the Collectors' offices	
11	Head Clerks do.	
12	Tahsildars (each)	
13	Revenue Inspectors (each).	
14	Deputy and Assistant Commissioners (Settlement Department).	
15	Supervisors, do. (each).	
16	Deputy and Assistant Superintendents, Revenue Survey.	
17	Sub-Assistant Superintendents, Revenue Survey.	
18	District or Superintending Engineers.	
19	Executive Officers, Public Works Department, in independent charge.	
20	Sea Customs Superintendents and Assistant Superintendents in independent charge (each).	
21	Sayer Amins of Land Customs (each).	
22	District Forest Officers.	
23	Officers in charge of Post Offices (each) ...	District Gazettes need not be supplied to Sub. and Village Post offices. The calendar sheet alone need be supplied to them (B.P., No. 2310, 22-10-86).
24	Superintendents of Post Offices	Gazettes of districts forming their division (B.P., No. 151, 6-3-91).
25	Inspecting Postmasters.	
26	Sub-Inspectors of Post Office.	
27	District Surgeons.	
28	Civil Surgeons	B.P., No. 151, 6-3-91.
29	Deputy Inspectors-General of Police	Gazettes of the districts situated in their circle.
30	Superintendents and Assistant Superintendents of Police.	Gazettes of the districts to which they are attached and of adjoining districts (B.P., No. 1906, 30-3-63).
31	Inspectors of Police.	
32	Officers Commanding Divisions	Gazettes of the districts in which their head-quarters are situated. (Nos. 32–33)
33	Officers Commanding Regiments	
34	Commissariat Officers.	
35	Inspectors of Schools	Gazettes of the districts composing their divisions—Educational, Local Fund and Municipal sheets only (B.P., No. 299, 6-8-96).
36	District Registrars of Assurances	B.P., No. 151, 6-3-91.
37	Sub-Registrars of Assurances.	
38	Chaplains.	

List No. II.—Officers to whom Gazettes of the districts in which they are employed are furnished free of charge—cont.

No.	Designation of officer.	Remarks.
39	Superintendent of Electric Telegraph Department.	
40	Superintendent of Jails.	
41	Deputy Tahsildars	B.P., No. 3285, 3–12–75.
42	Taluk Overseers	B.P., No. 3285, 3–12–75.
43	Port Officer	B.P., No. 148, 19–1–76.
44	Cantonment Magistrates	B.P., No. 148, 19–1–76.
45	Government Vakils	B.P., No. 148, 19–1–76.
46	Assistant and Extra Assistant Conservators of Forests not holding district charges.	B.Ps., No. 76, For., 21–8–76; No. 202, 10–8–98.
47	Forest Rangers [a]	B.Ps., No. 76, For., 21–8–76; No. 202, 10–8–98.
48	Deputy Rangers and Foresters [a]	B.Ps., No. 76, For., 21–8–76; No. 202, 10–8–98. [a] The Forest sheet only.
49	Inspectors of Salt and Abkári Revenue ...	B.P., No. 2765, 13–11–82.
50	Inspectresses of Girls' Schools	Gazettes of the districts composing their divisions—Educational, Local Fund and Municipal sheets only (B.P., No. 299, 6–8–96).
51	Assistant Inspectors of Schools	Gazettes of the districts composing their divisions—Educational, Local Fund and Municipal sheets only (B.P., No. 299, 6–8–96).
52	Sub-Assistants to the Inspectresses of Girls' Schools	Gazettes of the districts composing their divisions—Educational, Local Fund and Municipal sheets only (B.P., No. 299, 6–8–96).
53	Sub-Assistant Inspectors of Schools	Gazettes of the districts composing their divisions—Educational, Local Fund and Municipal sheets only (B.P., No. 299, 6–8–96).
54	Deputy and Assistant Commissioners of Salt and Abkári Revenue.	Gazettes of the districts composing their divisions.
55	Headman of each village	The village and forest sheets only (G.O., No. 1315, 2–9–75; B.P., No. 2653, 22–9–75; G.O., No. 627, 8–4–81; B.P., No. 1227, 20–4–85).
56	All Chairmen of Primary School Examination Boards.	Educational, Local Fund and Municipal sheets only of the District Gazette (B.P., No. 299, 6–8–96).
57	Assistant Inspectors of Salt and Abkári Revenue in charge of factories and distilleries.	Gazettes of the districts in which they are employed (B.Ps., No. 41, 28–1–92; No. 93, 4–4–98).
58	Headmasters of Government and Board Training schools.	Educational, Local Fund and Municipal sheets only of the Gazettes of the districts in which the schools are situated (B.P., No. 299, 6–8–96).
59	Political Agent for Pudukkóttai	Gazette of the Trichinopoly District (B.P., No. 2249, Mis., 4–5–95).
60	Sub-Inspectors of Salt and Abkári Revenue, and officers in charge of warehouses.	The Salt and Abkári sheets only (B.Ps., No. 389, 24–10–95; No. 93, 4–4–98).
61	Supervisors of Tank Restoration Scheme Parties.	Gazettes of the districts in which they may be employed for the time being (B.P., No. 428, 4–12–97).

List No. III.—Officers to whom Gazettes of special districts are supplied.

No.	Designation of officers.	The District, the Gazette of which to be supplied.	Remarks.
1	The officer in charge of the Great Trigonometrical Survey Party.	Vizagapatam.	
2	The Superintendent of the Transport and Supply Department, Dumagudem.	Gódávari.	
3	Superintendent of Armeghon Lighthouse.	Nellore.	
4	The Brigade-Major's office	richinopoly.	
5	Collector of North Canara	South Canara.	
6	Collector of Belgaum	Do.	
7	Judge of North Canara	Do.	
8	Superintendent of Police, North Canara.	Do.	
9	Conservator of Forests, Southern Division, Bombay.	Do.	
10	British Consular Agent, Pondicherry and Karikal.	South Arcot and Tanjore.	B.Ps., No. 3285, 3-12-75; No. 174, Mis., 8-1-78.
11	H.E. The Governor of Pondicherry ...	South Arcot ...	B.P., No. 3285, 3-12-75.
12	Agent for Remounts	Salem	B.P., No. 11847, Mis., 20-11-78.
13	Consulting Engineer for Railways ...	Gazettes of Railway districts.	B.P., No. 151, 6-3-91. (13 and 14)
14	Officers in charge of Pensioners, Vellore and Arcot.	North Arcot.	
15	Examiner of Accounts, East Coast Railway, Waltair.	Ganjám, Vizagapatam, Gódávari and Kistna.	B.P., No. 2109, Mis., 10-6-97.

Chapter XIX.

MISCELLANEOUS.

196. Rewards for the destruction of Wild Animals—*Scale of rewards and sanctioning Authorities.*—Collectors and Divisional officers are authorized to grant rewards for the destruction of wild animals at the rates shown in appendix I. The Board will be prepared to delegate to Tahsildars and Deputy Tahsildars in independent charge the power to grant rewards in taluks where the Collector may consider such a step necessary. In all cases shikaris should be allowed to prefer their claims through Tahsildars and Deputy Tahsildars, who should report on them for the orders of their superiors.

B.P., No. 86, 12–2–90.

Note.—(1) The rates given in the appendix are maximum rates. Less than the maximum should suffice in the case of cubs, or where the killing of the animal was a matter of little difficulty or danger. On the other hand, disbursing officers should deal liberally with cases of killing tigers and panthers in localities where those animals are exceptionally destructive of human life.

B.P., No. 86, 12–2–90.

(2) Rewards are not usually granted for wild animals of other classes than those mentioned in the appendix; whether taken alive or dead, they become the property of the captor, being *feræ naturæ.* If the amount realized by the sale of the animals is considered to be inadequate as a reward, a suitable reward may be granted with the previous sanction of Government in each case.

B.Ps., No. 1201, Mis., 8–3–95; No. 2179, Mis., 1–5–95; No. 2942, Mis., 11–6–95.

(3) When it is desired to offer a special reward in excess of the maximum for the destruction of a man-eater, or a similarly dangerous animal, the previous sanction of Government must be obtained.

B.P., No. 86, 12–2–90.

(4) The rules on the subject of rewards should be published from time to time in the District Gazette, and as opportunities occur should be explained orally to shikaris.

(5) Special care should be taken to see that rewards are disbursed with the least possible delay.

B.P., No. 86, 12–2–90.

2. *Conditions to be satisfied by Claimants.*—Claimants should produce and give up the skull and teeth, as well as the untanned skin and claws, of the animal for which the reward is claimed, together with a certificate from the headman of a village that the animal was killed within the limits of his village on or about a specified date.

B.P., No. 86, 12–2–90.

Note.—(1) The production of the skin may be dispensed with in the case of jungle tribes who require it for sacrificial purposes; also, where the slayer of the animal may wish to retain the skull and skin as trophies, their surrender need not be insisted on: but in such cases, the value of the skin should be deducted from the reward.

B.P., No. 86, 12–2–90.

Note.—(2) In the agency tracts of Ganjám, Vizagapatam and Gódávari, the production of a certificate from the village officer is not necessary for the grant of rewards. In other districts, also, Collectors may, by special order, dispense with the necessity of producing this certificate, if they are satisfied of the difficulty of obtaining it and of the genuineness of a claim.

B.Ps., No. 86, 12-2-90; No. 299, 16-6-92.

(3) When a special reward has been sanctioned for the destruction of a particular animal, special care must be taken to ensure that the animal paid for is the one wanted.

B.P., No. 86, 12-2-90.

3. *Disposal of skull and skin.*—(i) The skull and skin should be disposed of as follows:—The skull should be broken up in the presence of the disbursing officer immediately on payment of the reward; and the skin should be forwarded to the district treasury, as a voucher for the payment, with the disbursing officer's certificate that he has personally examined it before making the payment.

(ii) The Treasury Deputy Collector is responsible for the examination of all skins forwarded to him, and it is his duty to see that no rewards have been paid on them before. After such examination and after being passed as vouchers, all skins should be uniformly marked with two blows of a one-inch chisel, right through, so as to form two sides of a triangle just at the root of the tail; the claws should then be removed from the skin which may be sold by auction when a convenient opportunity occurs.

B.P., No. 86, 12-2-90.

Note.—In border districts, where the importation of foreign skins may be suspected, special care should be exercised in examining the skins, and, if necessary, local inquiry should be made through the Tahsildar or Deputy Tahsildar.

B.P., No. 86, 12-2-90.

4. *Annual Report.*—[a] Collectors should submit, before the 31st January of each year, a report on the results of the measures adopted by them for the destruction of wild animals and snakes during the preceding calendar year.[a] [b] The returns attached to the report should be prepared in the forms given in appendix II, and should be accompanied by brief notes explaining any variations between the figures of the year under report and those of the preceding year.[b] Care should be taken to see that the figures relating to the issue of gun licenses tally with those entered in the annual report on the administration of the Indian Arms Act, 1878.

[a] B.Ps., No. 1588, 11-6-75; No. 529, 12-6-88.
[b] B.Ps., No. 121, 20-3-94; No. 219, 29-5-94.

Note.—(1) The returns showing the destruction of wild animals should include only those animals whose destruction has been reported and for which rewards have been given, and should show the total amount of rewards actually disbursed during the year.

B.P., No. 236, 29-6-96.

(2) The report on the destruction of wild animals and snakes should also contain information regarding the measures adopted to remove rank undergrowth. This information should be embodied in a tabular statement in the form given below, which should be furnished to the Collector by Presidents of Taluk Boards and Chairmen of Municipal Councils not later than [a] the 15th January in each year:[a]

(1) Number of villages in the district.
(2) Number of villages in which rank undergrowth was removed.

(3) Amount spent—
(a) in the year of report;
(b) in previous years.
(4) Number of deaths from snake-bite—
(a) in villages referred to in column 2;
(b) in other villages.
(5) Remarks, e.g., whether deaths occurred in the neighbourhood of rank undergrowth or in open fields.

Note 3.—A brief note specifying the measures adopted to remove rank undergrowth should accompany the above statement.

B.Ps., No. 163, 13-3-91; No. 728, 18-12-91; No. 294, 15-8-95.
[a] G.O., No. 934, Municipal, 18-5-98; (B.P., No. 164, Mis., 23-6-98.)

5. *Elephant shooting.*—[a] The Government has reserved to itself the power of sanctioning the issue of licenses to shoot elephants. Collectors will receive applications for such licenses and forward them for the sanction of Government in the Judicial Department.[a] [b] Permission to shoot elephants which are not rogues will invariably be refused, except when it is reported that they are dangerously numerous.[b]

[a] G.O., No. 597, Public, 7-5-75. [b] B.P., No. 4342, 18-12-84.

197. Escheats and Unclaimed Property—*Definition.*—All property, real or personal, to which there is no legal owner is escheat and belongs to the State.

B.P., No. 2278, 6-8-85.

SECTION (i).—ESCHEATS OF PERSONAL PROPERTY.

Unclaimed personal property left by persons dying intestate.—(i) *In the mufassal.*—The procedure to be adopted in disposing of cases of unclaimed personal property left by Hindus, Muhammadans and others in the mufassal, who have died intestate, is laid down in Regulation III of 1802, section 16, clause 7. The District Magistrate should report such cases to the Subordinate Judge or, if there is no Subordinate Judge in the district, to the District Judge, and give notice of the same to the Collector. Where claims are subsequently advanced before the Subordinate Judge or the District Judge for the property, the Collector should arrange for the case being watched and the interests of Government being represented in the Court, if there is reason to believe that the claims set up are unfounded. [a] Where the property is worth Rs. 50 or less, the District Magistrate will cause it to be sold by public auction, and the sale-proceeds carried to the credit of Government. Government may of course make restitution to the owners or heirs at any time on due proof of their interest in the property.[a]

(ii) *By European British subjects.*—Property left by European British subjects, and other persons to whom the provisions of the Indian Succession Act apply, is taken charge of by the Administrator-General.

(iii) *In the Presidency Town.*—In the Presidency town the movable property of persons dying intestate, if of value not exceeding Rs. 200, is taken charge of by the Police, and delivered, under the orders of the Commissioner of Police, to persons who establish their claims.

B.Ps., No. 2278, 6-8-85; No. 935, 16-4-86.
[a] B.P., No. 190, 28-2-88.

2. *Unclaimed articles found on roads, &c.*—Articles found on roads, public thoroughfares, &c., the owners of which are not known, should be taken charge of by the Police, and disposed of under the orders of the District Magistrate. A notice should be published in the District Gazette inviting claimants to prefer their claims within three months. If no claims are preferred, or if the claims preferred are not established, the property should be sold by public auction, and the sale-proceeds carried to the credit of Government. It will be open to Government to make restitution at any time to the owners or heirs, who should duly establish their claims.

B.P., No. 2278, 6-8-85.

SECTION (ii).—ESCHEATS OF REAL PROPERTY.

3. *Powers and duties of the Board.*—[a] Under the provisions of sections 6, 7 and 8 of Regulation VII of 1817, the Board of Revenue is vested with the general superintendence of all escheats of real property to Government, and is required to fully inform itself, "through local agents," of any property of that description, and to report to Government whether such property should, in its opinion, be sold on the public account, or in what other manner it should be disposed of. Where the value of the property does not exceed [b] Rs. 500,[b] the Board can dispose of cases of escheat without reference to Government.[a]

[a] B.P., No. 2278, 6-8-85. [b] B.P., No. 232, 26-6-96.

4. *Powers and duties of Collectors.*—The Collector being *ex-officio* local agent of the Board should report for the orders of that authority all cases of escheat, and should assume possession of the property and take measures to invite claims. Notices inviting claimants to prefer their claims within six months from a specified date should be published in the District Gazette. Should the Collector's action be opposed by any person actually in possession, the Collector must desist from occupying the property, and must report the circumstances, with his opinion as to the propriety of instituting a suit for the establishment of the right of Government.

B.P., No. 2278, 6-8-85.

5. *Final disposal of escheats of real property.*—Real property which has escheated to Government should not ordinarily be sold until it has been twelve years in the possession of Government, *i.e.*, until all rights of action against Government in respect of the property have abated.

B.P., No. 2278, 6-8-85.

SECTION (iii).—SURRENDER OF ESCHEATS TO PERSONS HAVING A NATURAL, BUT NOT LEGAL CLAIM TO SUCCEED THERETO.

6. *When the Indian Succession Act applies.*—When illegitimate persons governed by the Indian Succession Act (1865) die intestate, and their effects escheat to Government in consequence of the absence of legitimate kindred, the residue of such effects after deducting therefrom the expenses incurred and the Crown's share, is granted

to persons who, but for illegitimacy, would have a claim thereto according to the Act. The Crown's share is calculated according to the following scale :—

One-eighth when the residue amounts to less than Rs. 5,000.
One-sixth when the residue is between Rs. 5,000 and Rs. 10,000.
One-fifth when the residue is between Rs. 10,000 and Rs. 50,000.
One-fourth when the residue is between Rs. 50,000 and Rs. 1,00,000.
One-third when the residue is Rs. 1,00,000 and upwards.

B.Ps., No. 2278, 6–8–85 ; No. 342, 15–12–98.

Note.—(1) In special cases in which the deceased may have left an invalid testamentary document clearly indicating his intentions, consideration should be given to the same.

B.P., No. 2278, 6–8–85.

(2) In case the father of an illegitimate person has not fulfilled the duties of a parent, the rule derived from the Act should be departed from, and preference given to the mother or her relations.

B.P., No. 2278, 6–8–85.

7. *When the Indian Succession Act does not apply.*—The Government of India has ruled that when estates belonging to Hindus, Muhammadans or others to whom the Indian Succession Act does not apply, escheat to the State, the Local Government should deal in a liberal spirit with the claims of those who, but for the fact of illegitimacy, would be entitled to succeed, or who, for any reason, have a moral, though not a legal, claim to consideration. Escheated estates or property, not exceeding Rs. 1,000 in value can be disposed of by the Local Government without reference to the Government of India, but subject to the submission to that authority of an annual statement of cases so disposed of. When the value of the property exceeds Rs. 1,000, the case must be referred for the orders of the Supreme Government.

B.P., No. 2278, 6–8–85.

8. *Under the Marumakkatayam Law.*—In all cases of escheats of property subject to the Marumakkatayam Law arising from the absence of *legal* heirs, the Board has been empowered to make over the property to the natural heirs, where the value, after payment of debts and funeral expenses of the deceased owner, does not exceed Rs. 500. If the value of the property exceeds Rs. 500, the case must be reported for the orders of Government.

B.Ps., No. 2278, 6–8–85 ; No. 374, 27–6–90.

Note.—When the *janmam* right in lands escheating to Government in Malabar is sold on behalf of Government, 10 per cent. of the sale-proceeds is credited to Local Funds for purposes of local improvements, such as roads, bridges, &c.

B.P., No. 2278, 6–8–85.

SECTION (iv).—MISCELLANEOUS.

9. *Claims to wrecks and to treasure trove.*—Claims to wrecks recovered from the sea are dealt with under section 14 of Act X of 1889 and sections 71–79 of Act VII of 1880, as modified by Acts X of 1889, VI of 1891 and XII of 1891 ; and claims to treasure trove under Act VI of 1878 and the rules given in appendix III.

B.P., No. 2278, 6–8–85 ; G.O., No. 901, Public, 22–8–96.

10. *Sale of immovable property attached by Criminal Courts.*—When immovable property paying revenue to Government is attached under section 88 of the Code of Criminal Procedure (Act V of 1898), it must be taken charge of by the Collector and sold under the orders of the Court at whose instance the attachment was made.

B.P., No. 2278, 6-8-85.

11. *Immovable property forfeited under the Penal Code.*—When immovable property has escheated to Government under the Penal Code or other laws, it should not be alienated by Government officers except in accordance with the rules prescribed for the alienation of Government lands.

B.P., No. 2278, 6-8-85.

12. *Rewards to Informers.*—When property which should properly have escheated to Government is illegally appropriated, and information thereof is given by a private individual, a reward of 10 per cent. on the value of the escheat may be given to the informant. Such cases, however, must be reported for the orders of Government.

B.P., No. 2278, 6-8-85.

198. Managed Estates—*Report by Collector.*—When an estate is placed under the management of a Collector by order of a Civil Court, the fact should be reported by him to the Board.

B.P., 6-1-31; M., Vol. I, p. 112.

2. *Appointment of Manager.*—The proprietor himself or one of his relatives, whenever a competent person can be selected from among them, may, with the Court's permission, be appointed as manager of the sequestered estate. The direction of affairs will thus be left in the hands of persons who have an interest in the resources of the estate, instead of in those of a stranger.

B.P., 1-8-36; M., Vol. I, p. 220; B.P., 20-5-39; M., Vol. I, p. 263.

3. *Removal of Manager.*—It will be competent for the Collector to remove the manager at any time if his conduct or management should prove unsatisfactory.

B.P., 1-8-36; M., Vol. I, p. 220; B.P., 20-5-39; M., Vol. I, p. 263.

4. *Surplus Funds.*—The surplus funds, if any, of estates placed under the management of the Collector should be invested each year in Government Securities.

B.P., 16-7-29; M., Vol. I., p. 88; B.P., 3-8-29; M., Vol. I., p. 96.

Note.—This course may, with advantage, be adopted also in the case of estates under attachment for arrears—*vide* S.O. No. 41, paragraph 10.

B.P., 1-8-36; M., Vol. I, p. 220.

5. *Report on the management of estates.*—A report on the management of each estate should be submitted to the Board annually, and should be accompanied by a statement showing the amount of surplus funds in hand, the amount invested, and the balance.

B.P., 16-7-29; M., Vol. I, p. 88; B.P., 3-8-29; M., Vol. I, p. 96.

199. Registration of documents to which Government is a party.—Where the registration of assurances is optional, as for

instance in leases for terms less than a year, and where Government is a party, registration should be the rule and not the exception. When Abkári contractors or other persons called upon to furnish security deposit money in a Bank or Treasury, the deposit should be in the name of the Collector of the district as such, and not in the name of the individual who may be in charge of the office of Collector at the time. [a] When real property is tendered by any person as security to Government, the security bonds should be duly registered under the provisions of the Indian Registration Act.[a]

B.P., No. 2754, 26-5-65. [a]B.P., 7-7-45; M., Vol. I, p. 376.

200. Process Service—*Scale of fees leviable.*—[a] The scale of process service fees given in appendix IV should be adopted in all Revenue Courts in dealing with cases arising under Madras Regulation IX of 1822 and Act VIII of 1865, whether the process is to be served within or beyond the jurisdiction of the Court to which the application is made. [a] The scale of process service fees to be levied under the Madras Hereditary Village Offices Act III of 1895 is given in appendix IV to Chapter XIII.

[a] B.P., No. 668, 25-11-91.

2. *Form in which levied.*—The fees levied must be paid in court-fee labels of the proper amount to be affixed on the application. Such labels will be punched by the officer appointed to receive the application, who will endorse a note on the process that the proper fee has been levied. When the process has to be forwarded to any Court in British India subordinate to the High Court of Madras for execution, such subordinate Court will accept the certificate endorsed on the process as sufficient proof that the proper fee for the issue thereof has been paid, and will serve the process accordingly through the proper officer, and return it to the Court by which such process was transmitted.

B.Ps., No. 2146, 20-10-73; No. 1063, 7-5-74; No. 668, 25-11-91.

3. *Appointment and payment of process servers.*—[b] The salary of amins employed in Collectors' Courts should be Rs. 14 per mensem, and of amins in other Revenue Courts Rs. 12. Peons employed as process servers in the Collectors' Courts should be paid Rs. 7 per mensem, and those employed in other Revenue Courts Rs. 6. In exceptional cases batta may be given to the amins and peons in addition to the fixed salary with the previous sanction of the High Court.[b]

[c] Process amins and peons employed in Revenue Courts should be required to have passed the Primary School Examination.[c]

[b] G.O., No. 1210, Judl., 1-8-73; B.P., No. 1578, 15-8-73; B.P., No. 668, 25-11-91.
[c] G.O., No. 583, Educl., 21-10-97; B.P., No. 361, 29-10-97.

4. *Changes in Establishment.*—The number of process servers fixed by the Collector for his own office and the offices subordinate to him should be such that the cost of the establishment may be at least covered by the amount of fees levied on the processes served and executed by them. The establishment to be entertained should be reported to the Board of Revenue and the Government in the first instance for confirmation, and should be altered from time to time as they may direct; and it should not be increased without their sanction.

But Collectors have power to transfer process servers from one office to another within their jurisdiction as experience may dictate; and when convenience requires that processes issued by one officer should be served by the process servers attached to another, they may be served accordingly.

G.O., No. 1210, Judl., 1-8-73; B.Ps., No. 1578, 15-8-73; No. 668, 25-11-91.

5. [d] *Process in miscellaneous revenue inquiries.*—The forms of summons to be used by Revenue officers under Act III of 1869 in the discharge of their ordinary revenue duties, but not as Revenue Courts, are given in appendix V.[d] [e] As a rule, no process fees should be collected from parties appearing before Revenue officers in connection with cases of darkhasts, patta transfers and miscellaneous revenue inquiries, such as settling disputes connected with land. The process in such cases should be served through Government peons and the village establishment; but if in any particular taluk the work is heavy and the employment of batta peons for serving processes is necessary, Collectors may apply to the Board for sanction for entertaining batta peons as a special case.[e] [f] The establishment so entertained should, however, be treated as temporary, service in it not being pensionable, and should be paid out of fees to be collected in cash according to a scale which will be laid down when sanction is accorded for their collection, such fees being levied from parties on whose application and in whose interests the processes are issued. But where processes are issued by officers of their own motion, no fees should be collected.[f]

[d] B.Ps., No. 6075, 16-8-69; No. 682, 26-3-74; No. 668, 25-11-91.
[e] B.P., No. 899, 12-4-75. [f] B.Ps., No. 5944, 9-3-86; No. 682, 26-3-74; No. 280, 23-7-96; No. 209, 23-6-97.

6. *Refund of excess process-fees.*—Fees deposited in excess of the requirement, or those which become unnecessary after deposit, should be refunded to the proper parties. The refund can be made in money, the sum being debited to Contingencies.

G.O., No. 292, 28-2-76; B.P., No. 2277, 14-8-78.

201. Changes in Village, Taluk, or District limits.— [a] Though petty cases of transfers of land from one village to another in the same taluk may be disposed of by the Settlement Department and the Collector, the sanction of the Board should be obtained when extensive transfers are to be made.[a] [b] The sanction of Government is required in the case of transfers from one taluk to another as well as those between districts.[b]

[a] B.P., No. 1309, 2-3-64. [b] G.Os., No. 71, 1-2-86; No. 157, 26-2-86.

202. Upkeep of Survey Records and Demarcation.—

SECTION (i).—GREAT TRIGONOMETRICAL SURVEY STATIONS.

Maintenance.—It is the duty of Taluk and Village Officers to preserve the stations of the Great Trigonometrical Survey from encroachment or destruction. A notice, in English and the vernacular of the district, should be given to officers in charge of Great Trigonometrical Survey stations to be shown to persons who may seek to

remove the stones, or in any way injure the stations. Mischief of this nature is punishable under section 434 of the Indian Penal Code, and Collectors should give wide publicity to this fact.

B.P., No. 7005, 1-11-65.

2. *Expenditure.*—[a]Divisional officers[a] are authorized to expend for the protection of each survey station a sum not exceeding on an average Rs. 4 a year; outlay in excess of this amount should not be incurred without the special authority of the Superintendent of the Great Trigonometrical Survey. Payment should be made on a receipted bill, accompanied by a separate receipt; the bill should be sent by the Treasury Officer immediately after payment to the Superintendent of the Survey, who will countersign and transmit it to the Comptroller-General; the separate receipt will support the charge in the district accounts.

B.Ps., No. 5494, 29-8-70; No. 420, 25-3-80.
[a] B.P., No. 216, 12-9-99.

3. *Correspondence.*—Collectors should correspond direct with the Superintendent of the Great Trigonometrical Survey on all matters connected with Great Trigonometrical Survey stations, and should furnish that officer with such reports as he may call for.

B.P., No. 2429, 28-8-74.

4. *List of Stations.*—A list of the principal Great Trigonometrical Survey stations in each district, with their latitudes and longitudes, is given in B.P., No. 1706, dated 28th July 1886.

B.Ps., No. 1706, 28-7-86; No. 1897, 24-8-86; No. 127, 21-5-87; No. 457, 15-8-87; No. 521, 5-9-87; No. 159, 20-2-88; No. 195, 14-4-90.

SECTION (ii).—SURVEY MARKS.

5. *Duties of Government officers and of ryots.*—The duties of Government officers and of the ryots in regard to the erection, maintenance, renewal and repair of survey marks are laid down in Madras Act IV of 1897 and in the rules framed thereunder.

6. *Responsibility of Village officers.*—In districts in which the Revenue Survey is progressing Karnams and heads of villages should be required to satisfy themselves, before the Survey officers leave the station, that the survey marks have been properly erected, and to sign an acknowledgment at the foot of the list of marks which will be presented to them by the Survey officers.

B.P., No. 3049, 22-5-63.

7. *Inspection by Village officers.*—Village officers should inspect all the survey marks in their villages once in the course of every year, and should submit in January a list of stones missing or requiring repair. They should take the Adangal account and village map with them during their monthly inspections of cultivation and waste, and should note therein the marks requiring repair.

B.P., No. 103, Sett., 14-3-93.

8. *Check by Revenue Inspectors and Tahsildars.*—Revenue Inspectors should check the work of Village officers by reference to the Adangal account and village map, and should note in their diaries, in detail,

the work done by them in this connection. Tahsildars should test by personal re-inspection the work turned out by Revenue Inspectors.

B.P., No. 103, Sett., 14-3-93.

9. *Rules for the inspection of survey marks.*—Rules for the periodical inspection of survey marks and for the replacement of missing marks are printed in appendix VI, with the necessary forms I—IX. Instructions for ascertaining the position of missing survey marks will be found in appendix VII. These rules are applicable to all districts except those where demarcation has been carried out otherwise than with stone.

B.P., No. 103, Sett., 14-3-93.

SECTION (iii).—RULES REGARDING THE PREPARATION AND MAINTENANCE OF "FIELD MEASUREMENT BOOKS."

10. *Karnams to prepare field measurement books for their villages.*—Each karnam should prepare a field measurement book for his village. For this purpose all the available survey records of measurement will be supplied to the Tahsildar for reference. The Tahsildar, however, should not allow the original records to be removed from his office. The field measurement book should be prepared at the taluk cutcherry under the supervision of the Tahsildar or other responsible officer.

11. *Procedure in cases where records of measurements are not forthcoming.*—In the case of villages for which records of measurement are not forthcoming, the fields and sub-divisions should be measured by karnams and the field measurement book plotted from these measurements.

12. *Scale of plan in field measurement books.*—A plan of each field with *all sub-divisions included at the time of settlement* must be very carefully plotted on sectional paper supplied for the purpose. The scale on which the fields should generally be plotted will depend upon the area, thus—

Area.	Scale.
Up to 5 acres	1″=1 chain.
From 5 to 20 acres	1″=2 chains.
Over 20 acres	1″=5 chains.

13. *Particulars to be noted in the plan.*—At the top of the page on which the plan is drawn, whether in the field measurement book or sub-division register, the number of the field in Village Register A should be entered. Below that should be noted the number of survey marks on or within the boundaries of the field, as well as the number counted as belonging to the field, for the upkeep of which the occupiers are responsible, those marks being distinguished as—

I. Theodolite stations.
II. Khandam or plane table stations.
III. Boundary offsets.
IV. Field stones.

Note.—(1) Standing Order No. 3, 1 (i) (1) contains instructions as to the nature of sub-divisions which should be marked with stone, and G.O., No. $\frac{379}{I}$, dated 12th August 1889, for the removal of stone by the Public Works Department.

(2) Stones planted for sub-divisions should be distinguished in the sub-division register by a small square.

14. *Measurements to be entered neatly in English figures.*—All measurements must be entered on the plan neatly in English figures, each figure being clear and distinct.

15. *Fields to be entered in the order of survey number.*—The fields must be entered in the field measurement book in the consecutive order of their survey numbers.

16. *One field to be plotted on each page of the field book.*—Not more than one field should be plotted on each page of the field book, and one field should not occupy more than one page. If a field cannot be plotted on the prescribed scale on a single page, it may be plotted on a smaller scale, provided all measurements and sub-divisions can be clearly shown. Where, however, the field is too large to be plotted on one page on a sufficiently large scale to admit of all measurements being recorded legibly, it should be plotted on sheets of "Field measurement book" sectional paper mounted on cloth (allowing about half an inch margin for stitching) to fold to the size of the field measurement book.

17. *Field measurement books to be inked after proper checking.*—The field measurement book prepared by the karnam should not be inked until its accuracy has been secured by a careful comparison of measurements and testing of plotting. The inking should be done by the person who compares the measurements and tests the plotting. In the case of villages for which records are not forthcoming, at least 20 per cent. of the karnam's measurements should be tested on the ground and plotting and area computation of all the fields checked and the field measurement book inked by the Revenue Inspector assisted by such special establishment as may be found necessary.

18. *No entries to be made by karnam after completion of the book.*—The field measurement book prepared and checked as above will show all survey fields and sub-divisions as they existed at the time of settlement. After the completion of the book, the karnams should be strictly forbidden to make any entries therein.

19. *The Sub-division Register.*—For every field in which further sub-divisions are formed subsequent to settlement, a plan of that field with all existing sub-divisions, *i.e.*, sub-divisions which existed at the time of settlement, should be traced from the field measurement book and the new sub-division should be plotted on it. This plotting should, in the case of sub-divisions already sanctioned by competent authority, be made with reference to measurement sketches wherever available. Where such sketches are not available or if the sub-divisions are new and require sanction, the plotting should be made after actual measurement. In these cases the tracing should be made in duplicate and submitted to the Tahsildar for sanction. If the sub-division is sanctioned, one copy of the tracing will be returned to the karnam. The tracings referred to should be stitched together in serial order and carefully preserved by the karnam as a complete record of the changes sanctioned subsequent to settlement. This will be called "the Sub-division Register." References to the sub-division register should be noted on the corresponding map in the field measurement book. The duplicate copies to be retained in the taluk office should be stitched together and preserved in like manner arranged village by village, so as to be easily available for reference.

20. *Sub-divisions subsequent to settlement to be indicated by letters or sub-numbers.*—Sub-divisions of fields made subsequent to settlement should be indicated by letters or sub-numbers according as the fields or sub-divisions to be divided are indicated by numbers or letters.

Examples:

(A) If survey field No. 14 is to be sub-divided, the sub-divisions would be 14-A, 14-B, &c.

(B) If sub-division 14-A of survey field No. 14 is further sub-divided, the sub-divisions would be 14-A-1, 14-A-2, &c.

(C) Similarly if the sub-division be numbered 14-1, its further sub-divisions would be numbered 14-1-A, 14-1-B, &c.

21. *Field measurement books to be bound after completion and check.*—After the field measurement books have been completed and checked, they should be durably bound in limp holland covers which should be stitched and not pasted.

203. Tombs and Monuments—*European Christian Burial-grounds.*—(i) European Christian burial-grounds are under the charge of the Resident Chaplain of the station or, where there is no Resident Chaplain, of the Chief Magistrate on the spot, or if attached to a Military Cantonment, of the Senior Military officer. At out-stations where there is a Church committee, the charge of the general cemetery will devolve on the senior member of the committee, and where there is no such committee, on a subordinate officer nominated by the Magistrate of the district. These burial-grounds should be inspected annually by the Collector of the district or by one of his Covenanted Assistants, and a brief report in the form given in appendix VIII should be submitted to Government through the Venerable the Archdeacon in view to arrangements being made for the provision of funds where repairs are necessary. The report should deal with (*a*) European Christian burial-grounds in actual use which are under the charge of a Government Chaplain or for the up-keep of which the Government provides an establishment, and (*b*) abandoned European Christian burial-grounds and tombs, whatever the denomination of the persons interred therein. Special care should be taken of the condition of the older monuments or grave stones.

(ii) All scattered Christian graves throughout the district are under the charge of the local civil authorities.

B.P., No. 593, 24–8–89.

2. *Ancient Monuments requiring Repair.*—It is the duty of every Collector to report to the Archæological Department, before the close of each calendar year, the monuments in his district which require repair, with reference to the list of ancient monuments already selected for conservation.

B.P., No. 304, 26–3–88.

3. *Additions to List of Ancient Monuments.*—The Collector may make any addition which, in his opinion, is necessary to the list of ancient monuments selected for conservation. A short descriptive account of each addition should accompany the list.

B.P. No. 304, 26–3–88.

204. Weights and Measures.—

SECTION (i).—GENERAL.

Object of Stamping.—The object of stamping weights and measures should be, to induce the recognition of the established standards, and without interfering with the use of locally established weights and measures, to test them and to record on them their values according to recognized standards. It will be very generally found that weights and measures which do not correspond in name with any recognized standard, are really multiples or fractions of some such standard.

B.P., 4-7-50; M., Vol. I, p. 533.

2. *Measures which may be stamped.*—[a] Only metal measures should ordinarily be stamped,[a] but [b] where wooden or bamboo measures are largely in use, they may also be stamped; every endeavour should, however, be made to induce merchants and others to adopt metal measures.[b]

[a] B.P., No. 930, 9-7-80. [b] B.P., No. 3299, Mis., Sett., 2-7-96.

3. *Fees for Stamping.*—[a] The weights and measures of shopkeepers and bazaarmen will be stamped [a] [b] by special establishments.[b] The scale of fees prescribed for stamping weights and measures is shown in appendix IX, [c] but Collectors can, with the previous sanction of the Board, alter the rates from time to time.[c] [d] The scale should be so regulated that the fees realized are just sufficient to meet the cost of the establishments necessary for stamping purposes.[d]

[a] B.P., 20-10-57; M., Vol. III, p. 75 of 1857.
[b] B.P., No. 3242, 1-6-63. [c] B.P., No. 2453, 11-11-66.
[d] B.P., No. 967, 23-3-85.

Note.—In conducting the actual operation of testing, the stamping establishment should carry out free of extra charge any slight adjustment that may be found necessary to make the weights and measures perfectly accurate.

G.O., No. 1164, 21-10-84; B.Ps., No. 69, Sett., 12-5-87; No. 147, Sett., 16-6-87.

SECTION (ii).—TESTING OF WEIGHTS.

4. *Sensibility of Balance.*—When weights have to be verified by standard weights and only common scales or balances are available, the first thing to be done is to try the balance as to its degree of sensibility, apart from the question of its equilibrium. Suppose a maund weight of 25 lb. is received for verification. Put a standard maund weight in the right hand scale and exactly counterbalance it by weights in the left. If $1\frac{1}{2}$ dram weight of Avoirdupois will then make a difference when placed in either scale, the balance may be considered good enough for the verification of a common maund weight of commerce. If a beam does not turn with $\frac{1}{500}$ part of the weight that may be in one scale, it cannot be used for very accurate purposes.

B.P., 19-8-41; M., Vol. I, pp. 310-11.

5. *Verification of Weights.*—The maund weight received for verification should be examined thus: place the standard maund weight in the right hand scale and exactly counterbalance it; then take it out and put in its place the weight to be verified. If the beam shows an equipoise, the weight is correct. It is of no consequence whether the

arms of the beam be equal or not, or, in other words, whether the scales are or are not correct.

B.P., 19-8-41; M., Vol. I, p. 311.

6. *Equipoise of Balance.*—To ascertain if the balance is in equipoise, put a standard maund weight into the right hand scale and exactly counterbalance it in the left hand scale. Then take it out and put in other weights into the right hand scale and produce exact equipoise, this time in the right hand scale, not the left hand. It is now evident that the two weights weighed in the right hand scale are equal to one another: remove the weight from the left hand scale and put therein the weight taken out of the right hand scale, and if the beam shows a true equipoise, the balance is correct; if not, the beam or the scales can only be adjusted by some competent workman. The same remark holds good with reference to all other balances, large or small.

B.P., 19-8-41; M., Vol. I, p. 311.

SECTION (iii).—TESTING OF GRAIN MEASURES.

7. *Diameter of Measures.*—When a grain measure is received for being stamped, the first thing to be done is to measure the diameter carefully. If the diameter of the measure is exactly the same as that of the standard measure, the measure may be accepted for testing. If not, the measure should be rejected.

B.Ps., No. 51, 15-1-73; No. 82, 11-1-78; No. 930, 9-7-80; No. 111, Sett., 1-6-87; No. 33, Sett., 25-1-88; No. 213, Sett., 14-5-88.

Note.—If a measure is not quite round, a mean between the longest and shortest diameters should be taken.

B.P., No. 51, 15-1-73.

Illustration.—A local measure of Owk in Kurnool is brought to be stamped. According to the table in appendix X, the diameter of the standard measure of that locality is 4 inches. The diameter of the measure brought to be stamped should be examined to see whether it is also 4 inches. If the diameter is correct, the measure may be accepted. If not, it should be rejected.

8. *Methods of Test employed.*—Two distinct systems of test are to be employed in testing grain measures brought to be stamped. The first or principal test is the one by volume of water, for the proper performance of which the stamping officer is provided with two test glasses, a twenty-ounce glass, equivalent to a quart, and a five-ounce glass graduated to quarters of an ounce. This test is the most trustworthy and much the most easily applied, and should therefore be adopted in every case. The other test is the test by weight of water, and is useful as a check; it should be used whenever possible.

B.P. No. 51, 15-1-73.

Note.—Testing by grain was discontinued under G.O., No. 217, dated 12th February 1884.

9. *Preliminaries to Testing.*—The following preliminaries must be attended to before the actual process of testing can be commenced. The best drinking water available should be obtained, as it is the clearest. The measure to be tested should be well washed out, and if it is of wood, water should be allowed to stand in it for a quarter of an hour

before testing, so as to guard against absorption during the testing, whereby the result would be falsified. If the measure is found to be leaky, the leaks should be caulked on the outside only with pitch or sealing-wax.

B.P., No. 51, 15-1-73.

10. *Test by Volume of Water.*—The test by volume of water should then be applied in the following manner: The rim of the measure should be moistened, as otherwise water may stand without spilling quite a sixteenth of an inch above it; and in a measure of 5 inches diameter this will represent 1·39 tolas of rice. The measure should then be filled with water. This is done by pouring water into it from the test glass, either the large 20 oz. glass or the small 5 oz. one or both being used according to the size of the measure under examination. In pouring water from the test glass into the measure, care should be taken to prevent the water from overtopping the rim of the measure. The surface of the water must be exactly level with the rim. From the number of times water was poured into the measure from the test glasses and from the quantity remaining in them, it can be ascertained how many ounces of water have been used to fill the measure. The quantity of water, if any, found to have been spilt should be deducted from the total quantity poured out from the test glass. If it be found impossible to staunch a leaky measure, reliable results may be obtained by catching the water which escapes by leakage, measuring it, and deducting the quantity from that poured into the measure from the test glass. The remainder represents the exact capacity of the measure in ounces of water. If this is equal to the struck contents of the standard measure given in column 7 of the table in appendix X, or differs from it by not more than 0·5 per cent., the measure may be taken to be correct and stamped accordingly: otherwise it should be rejected.

B.P., No. 51, 15-1-73.

11. *Test by weight of water.*—The test by weight of water, when necessary, should be applied as follows: The measure must be first weighed empty and then full. The difference is, of course, the weight of the water. The same precautions as to filling and measuring must be observed as for the volume test; and care must be taken against spilling. If this weight does not differ from the weight of the struck contents of the standard measure given in column 8 of the table in appendix X by more than one per cent., the measure may be considered to be correct.

B.P., No. 51, 15-1-73.

SECTION (iv).—TESTING OF LIQUID MEASURES.

12. *Methods of test.*—[a] The capacities of the standard liquid measures in use in each district are fixed in ounces of water. The measure brought to be stamped should be tested with water by means of ounce glasses, and, if the quantity of water measured agrees with the standard fixed, the measure should be stamped.[a]

[b] Liquid measures are sometimes tested by pouring liquid into them from the standard measures themselves. This should not be done, as it is almost impossible to pour out the liquid from such

measures filled to the brim without spilling. If however special measures are made of a standard capacity, with a broad lip for pouring, similar in shape to the gallon pot used in the Abkári Department, and standardized to fluid ounces, there is no objection to such measures being used to test liquid measures. The use of ounce glasses will then be required only in the primary test of the capacity of such special measures.[b]

[a] B.P., No. 74, Sett., 24-4-96. [b] B.P., No. 194, Sett., 11-8-96.

SECTION (v).—TESTING OF LINEAL MEASURES.

13. *Application of standard.*—Certified copies of the standard yard measure have been supplied under the Measures of Length Act (II of 1889, India) to each district in which stamping operations are carried on. Only those measures of length which agree with this standard should be stamped.

SECTION (vi).—PROCESS OF STAMPING.

14. *Directions for stamping.*—The following are the directions for conducting the actual process of stamping weights and measures:—

(1) The large brass weights should be stamped on the top, close to the handle on either side; the smaller weights on any part (the handles excepted) having sufficient even surface to receive the impression equally. Flat weights should be marked either on the top or underneath.

(2) Measures of iron, or other metal, should be stamped below the rim, to effect which it will be necessary to introduce the beak of an anvil, or beak iron, into the vessel (held horizontally for the purpose); the part to be marked should be held closely and firmly down on the beak by one person, whilst another applies the die on the upper surface, and a third party strikes steadily with a sledge, or heavy hand-hammer, until the required impression has been produced.

(3) Measures may also be marked on the bottom by being inverted on an iron stake with flat top somewhat larger than the die.

(4) In applying the large die, whether on brass or on iron, the sledge hammer must be used; for the small die the heavy hand-hammer will be sufficient.

(5) The operation will be best performed by a smith, hammerman, and bellows-boy; but where there is an arsenal in the vicinity within a moderate distance, the weights and measures should be sent there to be marked.

(6) For weights or measures of irregular shapes in use by bazaarmen and native merchants, no uniform system can be laid down; but as a general rule, they should be marked on a part on which the die can be applied equally.

(7) If there is a joining at the side of a measure, an impression should be made across it.

(8) [a] Where wooden or bamboo measures have to be stamped, the impression of the crown should be stamped by means of a steel die at the very top of the measure to prevent its being cut down.[a]

B.Ps., 3-7-51; M., Vol. II, p. 28 of 1851. [a] No. 3299, Mis., Sett., 2-7-96.

SECTION (vii).—SUPERVISION AND REPORT.

15. *Supervision.*—The work of testing and stamping should be done invariably under proper official supervision. Collectors and Divisional officers should inspect each party of stamping establishments as often as possible, and ascertain whether the men understand their work, and whether they levy any unauthorized fees from the merchants. They should also note their remarks in an inspection book.

16. *Annual report.*—An annual return of stamping operations should be submitted by Collectors to the Board in the prescribed form on or before the 1st May of each year.

B.P., No. 78, Sett., 18-5-87.

SECTION (viii).—CONVERSION TABLES.

17. *Conversion tables.*—(i) As the price lists to be submitted to the Government of India have to be prepared in terms of the seer of 80 tolas weight, a table has been prepared for converting the local measures in use throughout the Presidency into such seers. This table is given in columns 9 to 17 of the statement in appendix X. The first column of the statement shows the names of the stations from which returns are received. The second column shows the name of the standard measure in use in different localities formed of groups of stations; the third column shows in what way each standard measure is filled, that is to say, whether it is used struck or with greater or less heaping. Column 4 gives the normal total contents, as far as they can be ascertained, of the selected standard measures used according to local custom; the contents being expressed in tolas weight of second-sort rice, otherwise called average rice. In arriving at the figures contained in column 4, the Board has taken into consideration not only a number of experimental measurements and weighments and the cubic capacity of the standard measures, but also certain data obtained by Mr. Bayley in 1852. Column 5 gives the heaping diameter of the particular specimen measure sent from each station. Column 9 gives the contents of the standard measures expressed in terms of the Government seer of 80 tolas for second-sort rice. Columns 10-17 give the total contents of these measures, in terms of the seer of 80 tolas, for eight different commodities other than rice. The reason why in the column for second-sort rice there is only one entry for each selected local standard, whereas in columns 10-17 there is often a separate entry for each particular reporting station, is as follows:— Diameters of measures vary at different reporting stations, and with the custom of measuring with the heaped measure, this implies a varying quantity in the heap or in the contents which are in excess of the actual cubic capacity of the measure. The variation in diameter and heap is of no consequence for rice, because, that being the standard commodity of the country, all the measures are constructed purposely to measure it. A small diameter, and consequently small heap, will be compensated for in the construction by increased actual cubic capacity and so on; so that all measures designed to give the same contents will do so for rice whatever be their diameter. When these measures of different diameters, however, are applied to the

measurement of other commodities, they fail to agree, because these commodities have a law of heaping distinct from that of rice and differing also from one another. In the case, therefore, of commodities other than rice, it is necessary to calculate a different total of contents for each different diameter, even though the struck contents be the same in each case.

(ii) The process of calculating the total contents as just mentioned is as follows:—Column 4 of the conversion table gives the normal contents of the standard measure of the locality in average or second-sort rice. Column 5 gives the diameter of the particular specimen in use at the reporting station. Appendix XIII gives the heaping of the different commodities as ascertained by experiment. Appendix XIV shows the average ratio maintained throughout the Presidency between the weights of all commodities except salt, and second-sort rice taken as standard.

(iii) For purposes of conversion, the average weight of salt per 100 cubic inches is reckoned at the following rates:—

District.	Average weight of salt.
	TOLAS.
Ganjám, Vizagapatam, Gódávari, Kistna ..	113·0
Nellore, Chingleput, Madras and South Arcot ..	112·0
Tanjore, Madura and Tinnevelly	115·4
Anantapur, Bellary, Cuddapah and Kurnool ..	117·3
North Arcot, Coimbatore, Salem, Trichinopoly ..	116·6
Nilgiris	122·1
South Canara	115·6
Malabar	115·6

These figures can be converted into terms of second-sort rice by using the statement in appendix XIV.

(iv) For calculating the commodities other than rice the variable value of the heap has to be considered. Deduct then from the weight shown in column 4 the weight of heap of rice due to the diameter shown in column 5, taking the figures from the table in appendix X. This will give the struck contents in average rice. The weight of the struck contents for any other commodity will be the number of tolas of rice thus obtained multiplied by the ratio between that commodity and second-sort rice in appendix XIV. Add the weight of heap for the particular diameter and commodity, and the weight of total contents for that commodity is obtained. Dividing by 80, the figures are reduced to terms of the Government seer.

(v) A table is given in appendix XV for converting Indian Maunds of 82$\frac{2}{7}$ lbs. into tons and *vice versâ*.

205. Impounded Cattle—*Minimum period of detention in pounds.*—The provisions of the law requiring that unclaimed cattle should be kept in the pound for at least fourteen days before they are sold, must be complied with even where the value of the animals is not sufficient to cover the cost of their keep for that period.

B.P., No. 5569, 30-7-69.

2. *Adjustment of excess feeding charges.*—Excess feeding charges recovered on account of impounded cattle should be shown in the

accounts under the head of 'deposits,' and should be credited to the head 'XVII.—Police' if they remain unclaimed for three months.

B.P., No. 38, 31-1-93.

3. *Owners not to feed impounded cattle.*—[a] Owners of cattle should not be permitted to feed them while under detention in a pound, as the duty is imposed on the pound-keeper under section 9, Act I of 1871.[a] Owners of cattle attacked by a contagious or infectious disease may, however, be permitted under section 9 of Madras Act II of 1866, to supply food and medicines to the animals during the period of their detention in hospital-pounds.

a B.P., No. 32, 20-1-94.

4. *Commission to pound-keepers.*—Pound-keepers are entitled to commission on all fines imposed on impounded cattle, whether paid direct by the owners of the cattle, or realized out of their sale-proceeds.

B.P., No. 32, 20-1-94.

206. Government Translators.—Collectors who require the assistance of Translators to Government in translating official documents should apply for such assistance to the Government through the Board.

G.O., No. 1423, Pub., 30-12-72.

207. Reports on Draft Acts.—Collectors should invariably peruse Bills of the Legislature published in the *Fort St. George Gazette.* If they desire to make any observations, they should submit their remarks to the Board within two weeks from the date of publication.

B.P., 23-10-54 ; M., Vol. II, p. 91 of 1854.

208. Treatment of Persons apparently drowned.—Collectors should make known in their districts, the substance of the pamphlet entitled "Instructions for the Treatment of Persons apparently drowned," which have been translated into the several vernaculars and issued for distribution in the mufassal. The instructions should be occasionally republished in the vernacular in the village sheet of the District Gazette.

B.P., No. 1711, 7-7-74.

209. Occurrence of floods.—Damage, which might be prevented by timely notice being given, is often occasioned by unusual floods in large rivers. Whenever such floods occur in a district the Collector should forthwith telegraph the fact to the Collectors of any districts lower down the stream which are likely to be affected by the floods.

B.P., No. 164, 20-1-83.

Order 196, para. 1].

APPENDIX I.

Scale of Rewards for the destruction of Wild Animals.

Districts.	Tiger.	Panther, leopard or cheetah.	Bear.
Vizagapatam	100	25	5
South Canara ... ... Malabar ... ... Gódávari	70	25	5
Cuddapah ... ... Salem	50	25	5
Other districts	35	25	5

B.P., No. 86, 12–2–90.

Order 196, para. 4.]

APPENDIX II.

Returns to accompany the Annual Report on the Destruction of Wild Animals and Snakes.

Districts.	Number of persons killed										Number of cattle killed									
	By wild animals.								By snakes.	Grand Total.	By wild animals.								By snakes.	Grand Total.
	Elephants.	Tigers.	Leopards.	Bears.	Wolves.	Hyænas.	Other animals.	Total.			Elephants.	Tigers.	Leopards.	Bears.	Wolves.	Hyænas.	Other animals.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Districts.	Number of animals destroyed and the amount of reward paid for their destruction.																Licenses issued under the Indian Arms Act, 1878, in Form XI free of cost for the purpose of destruction of wild animals or protection of crops.		
	Wild animals.																		
	Elephants.	Amount of reward.	Tigers.	Amount of reward.	Leopards.	Amount of reward.	Bears.	Amount of reward.	Wolves.	Amount of reward.	Hyænas.	Amount of reward.	Other animals.	Amount of reward.	Total.	Amount of reward.	Number of licenses granted during the year.	Number of licenses granted in previous years and still in force.	Total.
	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.			

B.Ps., No. 121, 20-3-94; No. 219, 29-5-94.

Districts.	Total number of villages.	Number of villages in which rank undergrowth was removed.	Amount spent in removing undergrowth		Number of human deaths from snake-bite	
			In the year of report.	In previous years.	In villages referred to in column 3.	In other villages.
1	2	3	4	5	6	7
			RS.	RS.		

B.Ps., No. 163, 13-3-91; No. 728, 18-12-91; No. 294, 15-8-95.

Order 197, para. 9.]

APPENDIX III.

Rules under section 19 of the Indian Treasure Trove Act.

NOTIFICATION.

Under section 19 of "The Indian Treasure Trove Act, 1878," His Excellency the Governor in Council is pleased to make the following rules to regulate proceedings under the said Act, in supersession of all previous notifications on the subject:—

I. *Section* 4.—(1) When the finder of any treasure has deposited it in the nearest Government Treasury, the Collector may remove it to any other Government Treasury.

(2) When the finder of any treasure has not deposited it in any Government Treasury, or refuses or neglects to give the security required, the Collector may take possession of such treasure and remove it to the nearest, or any, Government Treasury.

II. *Section* 5.—The Collector's notification requiring claimants to appear shall be published by him in the English language in the *Fort St. George Gazette*. The notification shall be forwarded direct to the Superintendent, Government Press, Madras, for publication, and copy of the notification so published shall be inserted by the Collector in four consecutive issues of the "District Gazette" in English and the vernacular of the district.

Copies of the original notification shall also be forthwith forwarded by him to—

(1) The Publisher of the *Gazette of India* for publication in that Gazette.

(2) The Superintendent of Government Printing, Bengal, for publication in the *Calcutta Gazette*.

(3) The Superintendent, Government Central Press, Bombay, for publication in the *Bombay Gazette*.

The date* on which the notification is first published in the *Fort St. George Gazette* shall be taken to be the date of publication for the purposes of section 5 (*a*).

III. *Section* 16.—(1) The Collector shall, whenever he has made a declaration under section 9 that any treasure is ownerless, and before delivering or dividing the treasure as provided by sections 10—15 of the Act, consult the Superintendent, Government Central Museum, as to whether he shall declare his intention to acquire such treasure, or any portion thereof, on behalf of the Government, and shall be guided by his advice.

(2) The Superintendent, Government Central Museum, shall, when necessary, consult the Government Epigraphist, Superintendent, Archæological Survey, and other responsible officers of Government interested in the conservation of objects of historical and archæological interest.

(3) The Collector shall, as a general rule, acquire under section 16 of the Act the *whole* of any coins found, whether gold, silver or copper, that appear to be old and not of British mintage.† If, however, exceptional cases should arise in which it is considered unnecessary for any sufficient reasons, such as the largeness of the quantity found or the coins being known to be of merely metal value, to acquire the *whole* of the coins found, the Superintendent shall address the Government, which will pass such orders as may be deemed suitable. The coins so acquired shall be sent to the Superintendent, Government Central Museum, who will report

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* Under section 5 (*a*) of Act VI of 1878, the date to be fixed by the Collector's notification shall be not earlier than four months or later than six months after the date of the publication (in the *Fort St. George Gazette*) of the notification.

† These include coins struck at Calcutta, Moorshedabad, Benares, Surat, Arcot, in the name of Shah Alum, dated 19th Juloos.

to Government the number and nature of the coins and their probable numismatic value, and submit a distribution list presenting the following institutions with one specimen of each coin which may be deemed to be deserving of preservation, viz. :—

The Government Central Museum, Madras.
The Asiatic Societies of the other Presidencies in the following order :—
(i) Calcutta.
(ii) Bombay.
The Indian Museum.
The British Museum.
The Lahore Museum.
The Nagpur Museum.
Any other local museum.

(4) When only one specimen is found, it shall be sent to the Indian Museum. If more than one specimen, but not sufficient for all the institutions named, are found, they shall be distributed, as far as they will go, in the order laid down in the preceding paragraph. If a sufficient number of coins is found to leave a surplus after distribution to all the institutions named, such surplus shall be offered for sale to collectors of coins at their numismatic value for one year—notice of the fact being published in the journals of the Asiatic Societies *gratis*, as a return for obtaining their specimens free of cost. These sales shall be conducted by the Superintendent, Government Central Museum, who will, from time to time, advertise coins in the Government Gazette, Part II, and keep a register of numismatists who wish to have the opportunity of purchasing coins. Any coins not sold, and any coins worth sending, shall be forwarded to Government for transmission to the India Office for public sale.

(5) Collectors may purchase any coins of the age and description stated above, when they are less than Rs. 10 in value, from finders on the terms laid down in section 16 of the Act. These coins should be also treated in the manner above described.

(6) The Collector shall put forward the claims of Government under the Act to all valuable * copper-plates, inscriptions,† &c., in cases to which that Act applies,‡ and officers in all departments shall report § to the Collector any discoveries which may come under their notice.

* The Treasure Trove Act permits the Government to claim the possession of treasure of which, as laid down in section 4 of the Act, the amount or value is over 10 rupees. Such "value" is not, as in section 16, the price which the mere materials of the articles found would fetch, but the market value or the price which the discovered object might, if offered for sale, reasonably be presumed to realize. The conditions under which the finder of treasure is to be compensated in cases where the claim of Government is asserted are described in section 16 of the Act. The value at which the treasure is to be assessed is there defined as the value of the materials only *plus* one-fifth of such value. The extra price which the discovered article might realize in virtue of its value as an object of archæological interest need not enter into account.

† A material portion of discovered antiquities will be ascertained on enquiry to have been found in circumstances which would bring them under the provisions of Act VI of 1878. Such will be the case in respect to all ownerless antiquities of any value "hidden in the soil, or in anything affixed thereto." Statuary and remains of buildings, as well as coins, would, if buried underground, usually satisfy the required conditions and could be classed as treasure under the definition of the Act, which was intended to apply to objects of antiquarian interest discovered below the surface of the soil.

‡ The rules apply to the preservation *in situ* of objects of archæological interest which may be claimed and purchased under the Treasure Trove Act.

§ It is the duty of all servants of the State to protect national interests so far as to ascertain the particulars of any discovery which may be brought to their notice and to report the circumstances to the heads of their departments for communication to the Collector and the Superintendent, Central Museum.

G.O., No. 901, 22-8-96.

Order 200, para. 1.]

APPENDIX IV.

Scale of Fees for Process Service in Courts.

Nature of process.	Amount leviable in any Revenue Court.
	RS. A. P.
I. For each Summons or Notice—	
(a) to a single defendant, respondent or witness	0 8 0
(b) to every additional defendant, respondent or witness residing in the same village, if the processes be applied for at the same time	0 4 0
II. For every Warrant— (a) of arrest in respect of every person to be arrested, (b) of attachment in respect of every such warrant, (c) of sale in respect of every such warrant, (d) of delivery of possession in respect of every such warrant, with an additional fee for the services of every officer entrusted with the warrant for each day after the third day, beginning with the day on which the warrant was issued.	1 0 0
(e) if such officer is an amin	0 6 0
(f) if such officer is a peon	0 4 0
III. For every process in execution of a village munsif's decree ...	0 4 0
IV. For proclamation, injunction, or order, and every process not otherwise provided for	1 0 0
An additional fee being leviable after the third day as above.	
V. In respect of sales a fee by way of poundage on the purchase-money calculated at one anna in the rupee on the first 350 rupees, half anna in the rupee on any additional sum up to Rs. 1,000, and quarter anna in the rupee on any additional sum above Rs. 1,000.	
Note.—(1) Any party may deposit the cost of proceeding by railway or any public conveyance where such is available, and in such case the process server shall be bound to proceed by such railway or public conveyance, and the cost so deposited shall be part of the costs of the cause.	
(2) For processes applied for and ordered to be executed as emergent, the fee will be the ordinary fee and half as much again.	

Judicial Notification, dated 16th June 1884, at page 382 of the *Fort St. George Gazette* of the 24th June 1884; B.P., No. 1445, 16-5-85.

Order 200, para. 5.]

APPENDIX V.

Forms of Summons issued under Madras Act III of 1869.

I. *Summons to appear in person [and also to produce documents].*

To A.B. of . WHEREAS your attendance is necessary to give evidence and to produce the following documents (here describe the documents with convenient certainty) with reference to a Revenue inquiry (here enter briefly the subject of the inquiry) now pending before me, you are hereby summoned to appear in person before me on the day of at o'clock, and not to depart thence until permitted by me).

Given under my hand and seal this day of

Seal. ——— (Signature.)

——— (Official designation.)

II. *Summons to produce documents.*

To A.B. of . WHEREAS the following documents (here describe the documents with convenient certainty) are required with reference to a Revenue inquiry (here enter briefly the subject of the inquiry) now pending before me, you are hereby summoned to produce, or cause to be produced, the said documents before me on the day of at o'clock.

Given under my hand and seal this day of

Seal. ——— (Signature.)

——— (Official designation.)

B.P., No. 6075, 16-8-69.

Order 202, para. 9.]

APPENDIX VI.

Rules for the Periodical Inspection of Survey Marks and for the replacement of Missing Marks.

I. Village officers are required to inspect the survey marks of all the survey fields in their villages at least *once* a year between July and December. The duty of inspection will fall chiefly on the karnam, but the munsif and the monigar should also inspect some fields in company with the karnam.

II. The marks erected by the Survey Department are of the following kinds :—

(1) Theodolite stations which are not necessarily boundary marks.

(2) Village boundary offsets.

(3) Field stones.

Theodolite stations are easily distinguished by their large size and by a plummet-hole on the top of the stone.

Boundary offsets have a cross cut on the top.

Khandam or division offsets should be included under field stones.

Field stones must be looked for wherever a bend appears in the field boundary line in the map. The stones do not bear any distinguishing mark except that they are roughly squared and marked with the broad arrow ↑ (which is also to be found on the other boundary marks). The rules which follow relate only to boundary offsets and field stones. Theodolite stations cannot be replaced without professional assistance. They should, however, be kept clear of bushes, earth, &c., and a list in form I-A of stations requiring repair should be submitted by the karnam with his annual return (Rule VII) for the compilation of the taluk return (Rule XVI).

III. The following marks are to be considered as requiring repair :—

(1) Missing marks.

(2) Stones out of the ground or buried less than two-thirds of their length.

(3) Stones found out of correct position.

IV. The position of marks requiring repair must be noted on the survey map by a circle drawn in pencil round the mark concerned, the pencil mark being rubbed out when the boundary mark is subsequently repaired.

V. The karnam will note against each field in the remark column of his adangal the number of marks requiring repair.

Note.—Tahsildars must see that karnams are supplied with forms for the adangal account before the commencement of the fasli, so that the adangal may be written up at the beginning of the fasli.

VI. Revenue Inspectors when doing crop inspection must see that the karnam has correctly noted all marks requiring repair in the map and adangal and note the fact in their diaries ; any mistakes or omissions on the karnam's part should invariably be noted.

VII. In January * of each year the karnam will prepare from the map and his adangal, returns in duplicate, in form I, of all marks requiring repair in accordance with the instructions given in the foot-notes and submit them to the Tahsildar.

VIII. The Tahsildars will note the receipt of the returns in form II and send them to the Divisional officer for issue of a notification in form III. The notification should be issued in duplicate with the returns attached.

IX. The village officers will, on receipt of the notification, affix it to the village chavadi or some other conspicuous part of the village and publish the fact by beat of tom-tom ; the duplicate must be returned to the Tahsildar with a certificate of the date on which it was published in the village.

X. Not less than 30 days should be given from date of publication of the notice to owners and occupiers in which to repair the marks.

XI. It will be the duty of the munsif and karnam to point out to owners and occupiers the marks requiring repair and to induce them, if possible, to execute the necessary repairs. They will keep a memorandum of all such repairs for the information of the Revenue Inspectors.

XII. The duplicate of the notification will be forwarded by the Tahsildar to the Revenue Inspector of the range with orders to visit the village on the expiration of the time allowed and repair the marks which owners and occupiers have failed to repair. Particular attention should be paid to marks on porambokes and Government waste

XIII. The Revenue Inspector will note in the appropriate columns of the list attached to the notification the number of marks repaired by the ryots and the number repaired by him.

XIV. To facilitate the replacement of missing stones a supply of stones of classes 2 and 3, Rule II, will be maintained at suitable centres in the taluk, which will ordinarily be Revenue Inspectors' head-quarters, for sale to the ryots. They will be obtained on contract in such numbers as the Collector may determine † on indents to be submitted in form IV and the [b] cost and carriage of stones will be debited to "Revenue Survey Advances—Collectors," bills being sent up in the ordinary contingent forms supported by the stone contractors' receipts countersigned by the officer taking charge of the stones. [b] Class I (Theodolite stations) will not often be required ; when they are, a special indent must be sent. Tahsildars will keep a stock account in form V. Stones will be supplied to Revenue Inspectors as required. They will keep a register of stones received and sold or planted, in form V, and submit a monthly return in form VI showing the balance on hand at the end of the month, from which the Tahsildar will compile a return

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* This month is fixed so that notifications may have issued and the time allowed have expired by the conclusion of jamabandi, after which the Revenue Inspectors have more time at their disposal than at any other period of the year. Village officers and ryots will not also be busy with cultivation and can spare time to attend to the replacement of boundary marks.

† These stones should be marked thus ↓, the broad arrow being inverted as it is not to be expected that they will be replaced accurately in all cases : and in case of stones replaced by village officers or occupiers the distinguishing mark will facilitate subsequent check-measurements by Revenue Inspectors.

in the same form which, after being compared with register VII, should be sent to the Huzur with the monthly account current. [a] As occasion arises Revenue Inspectors should make out bills for payment in form VII. The bills should be forwarded to the Tahsildars who will post them in a register to be maintained in the taluk in the same form and send them on to the Divisional officer for countersignature and return to the taluk after payment.[a] [b] The amounts found to be chargeable to Government, and to the ryots should be debited to "3. Land Revenue—Land Records and Agriculture" and "Cost of Survey Marks—Collectors," respectively, a corresponding credit being made under "Revenue Survey Advances—Collectors." The bills in support of these adjustments should be in form VII. Recoveries from ryots should be credited to the head "Cost of Survey Marks—Collectors." [b] [a] Revenue Inspectors will keep an account of receipts and expenditure in form VII.[a]

[a] B.P., No. 506, Sett., 6-12-93. [b] B.P., No. 25, Sett., 14-2-96.

XV. The cost of replacing survey marks on the boundaries of fields when there is no adjacent owner or occupier liable for the same, *e.g.*, survey marks of channel poramboke running through an unoccupied waste field, is to be debited to Government. In all other cases the cost is to be charged to owners or occupiers of fields. In the case of survey marks common to two or more fields the cost should be assessed equally on the owners or occupiers of such fields. To minimise the labour of keeping complicated accounts, Tahsildars should use every endeavour to induce the villagers to arrange amongst themselves for transporting stones from the depot and planting them and for the due distribution of the cost of the stones.

XVI. In August of each year the Revenue Inspectors will return the lists accompanying the notifications to the taluk where they will be compiled in form IX and submitted to the Collector through the Divisional officer. In the Collector's office a return will be compiled in a similar form and submitted to the Board with the annual settlement report.

XVII. Revenue Inspectors will, at the same time, compile from their inspection notes a report showing the villages visited, the number of survey marks inspected by themselves, during crop inspection or azmaish, the number found out of repair, and the number, if any, omitted by the karnam in the remark column of the adangal or in the map.

XVIII. In case it is found that survey marks have been wilfully removed, erased, altered or injured, prosecution should be resorted to under section 434 of the Indian Penal Code.

FORM I.

Form of return showing the results of inspection of survey marks in the village of taluk.

Total number of survey fields in the village :—

Number of survey marks of each kind shown in the settlement register.	Class I. Theodolite Stations ..	..
	,, II. Khandam and Plane Table Stations ..	.
	,, III. Boundary offsets ..	..
	,, IV. Field stones	..
	Total ..	..

Village Officer's Annual Report of Inspection of Survey Marks.

Survey number.	Description whether occupied, unoccupied, Government waste, inam or poramboke.	Number of Survey marks found										Adjacent owner or occupier.		Number of marks repaired								Total.				Remarks.
		Missing.					Out of repair.							By ryots.				By Revenue Inspector or village officer.								
		Theodolite Stations.	Khandam and Plane Table Stations.	Village boundary offsets.	Field stones.	Total.	Theodolite Stations.	Khandam and Plane Table Stations.	Village boundary offsets.	Field stones.	Total.	Patta number or inam title-deed number.	Name of pattadar, inamdar or occupier.	Theodolite Stations.	Khandam and Plane Table Stations.	Village boundary offsets.	Field stones.	Theodolit Stations.	Khandam ...d Plane Table Stations.	Village boundary offsets.	Field stones.	Theodolite Stations.	Khandam and Plane Table Stations.	Village boundary offsets.	Field stones.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27

(Signature.)

Munsif.

Karnam.

Note.—(1) This return is to be prepared in duplicate from entries made in the adangal and map and sent to the Tahsildar before the 31st of January of each year.

(2) Village boundary offsets (class III) are distinguished by having a cross (+) cut on the top.

Khandam offsets should be classed with field stones (class IV) and shown in columns 6, 11, 18, 22 and 26.

(3) Care must be taken to see that stones out of repair are not reckoned twice over. To guard against such a mistake any survey mark common to two or more fields found out of repair should be shown against the field bearing the lowest survey number. Thus all the boundary stones of field No. 1 (if missing) would be entered against that field, though some of them might be common to survey Nos. 2 and 3 and some higher numbers.

(4) Similarly village boundary marks out of repair should be shown in the return of the karnam of the village having the lowest survey number.

(5) Columns 15 to 26 will be left blank by village officers in the first instance; they are intended to be filled in by the Revenue Inspector.

FORM II.

II.—Taluk Register of Returns received.

Name of village.	Date of receipt.	Date of despach to Dvisional officer.	Date of receipt of notification.	Date of issue to village.	Date of return of duplicate from village.	Remarks.

FORM III.

Notification under Section 14, *Madras Act IV of* 1897.

To the persons named in the 14th column of the schedule appended below.

It is hereby notified that the survey marks shown in columns 3 to 12 against the survey fields shown in column 1 of the schedule hereto annexed are missing or out of repair.

2. Owners or occupiers of such fields are hereby required, within 30 days of the posting of this notice, to clear, replace, or repair the survey marks in those fields in which they have any interest.

3. The Revenue Inspector is legally authorized, on failure to comply with there quisition herein made, to cause the marks to be cleared, replaced or repaired by hired labour and to assess all charges incurred thereby on the owners or occupants of the survey numbers concerned, and these charges will be recovered as arrears of land revenue. No repairs made by Revenue Inspectors will preclude them from also taking steps to prosecute ryots under section 434 of the Indian Penal Code for the wilful erasure, removal or destruction of marks.

4. The posting of this notice will be good and sufficient notice to each and every person having any interest in the survey numbers specified in the schedule.

Note.—(1) The following marks are considered as marks requiring repairs:—

(i) Missing marks.
(ii) Stones out of the ground or buried less than two-thirds of their length.
(iii) Stones found out of correct position.

(2) This notification is to be issued in duplicate. The village officers will post one copy in the village chavadi or other public place and publish it by beat of tom-tom. The other will be returned to the Tahsildar with an endorsement showing the date on which publication was made in the village.

Schedule.

[Here affix village officers' return of marks out of repair, Form No. I.]

FORM IV.

Indent for Stones.

Description of stones.				Number reported.		Number of stones already in stock.	Number now indented for.	Number sanctioned.	Remarks.
Class.	Description.	Size.	Distinguishing mark.	Missing.	Out of repair.				
I	Theodolite Stations.	3′×9″×9″	...	...	...	...	...	...	
II	Khandam and Plane Table Stations.	2½′×8″×8″	...	...	...	...	...	...	
III	Boundary offsets.	2′×6″×6″	...	...	...	...	...	...	
IV	Field stones ...	2′×5″×4″	...	...	...	...	..	...	

N.B.—All stones to be marked with the broad arrow inverted thus ⩛ to distinguish them from stones planted by the Survey Department.

FORM V.

Stock Account of Stones to be kept by Tahsildars and Revenue Inspectors.

Particulars.	Date of receipt or issue.	Name of person from whom received or to whom issued.	Theodolite Stations.			Khandam and Plane table Stations.			Boundary offsets.			Field stones.			Total.		Remarks.
			Number.	Value.	Cost per stone.	Number.	Value.	Cost per stone.	Number.	Value.	Cost per stone.	Number.	Value.	Cost per stone.	Number.	Value.	
				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	
Received.																	
Issued ...																	
Balance ...																	

FORM VI.

Statement showing the number and value of demarcation stones received and sold or planted during the month of

Items.	Theodolite Stations.		Khandam and Plane Table Stations.		Boundary offsets.		Field stones.		Total amount or cost.	Remarks.
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.		
1	2	3	4	5	6	7	8	9	10	11
		RS.		RS.		RS.		RS.		
1. Last month's balance ...										
2. Received during the month.										
3. Total										
4. Sold during the month ...										
5. Planted during the month.										
6. Balance										
7. Charges incurred on account of ryots for carriage and planting of stones.										
8. Last month's balance to be recovered.										
9. Total of items 4, 5, 7 and 8.										
10. Amount recovered within the current month.										
11. Balance to be recovered ...										

* Officer holding stock.	Theodolite Stations.		Khandam and Plane Table Stations.		Boundary offsets.		Field stones.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
		RS.		RS.		RS.		RS.
Tahsildar								
Revenue Inspector including those supplied to villages but not planted.								

* The Tahsildar must state here the stock held by him and his Revenue Inspectors separately.
B.P., No. 351, Sett., 20-9-98, in B.P., No. 3078, Mis., 1-11-98.

Form VII.

Register showing Names of persons from whom the charges incurred for replacement of Survey Marks are to be recovered.

From whom to be recovered.	On account of what survey number.	Stones. Description, whether— I. Theodolite Stations. II. Khandam and Plane Table Stations. III. Boundary off-sets. IV. Field stones.	Stones. Number.	Rate per stone.	Value of stones.	Particulars of extra cost incurred by Revenue Inspectors for carriage and for planting. Particulars.	Rate per stone.	Value.	Total extra charges.	Total of columns 6 and 10.	To be used in the Taluk Register. Date on which recovered.	Amount recovered.
1	2	3	4	5	6	7	8	9	10	11	12	13
				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.
1. Govern-ment.	82	Field stones ...	2	0 2 0	0 4 0	1. From Revenue Inspector's head-quarters or central depot to village	0 1 0	0 2 6				
						2. Cost of planting	0 0 3	0 0 6	0 2 6	0 6 6	...	...
2. Raman.	99	Do. ...	4	0 2 0	0 8 0	1. From Revenue Inspector's head-quarters or central depot to village	0 1 0	0 4 0				
						2. Cost of planting	0 0 3	0 1 0	0 5 0	0 13 0	...	...
3. Viran ...	117	Do. ...		0 2 0	0 6 0	1. From Revenue Inspector's head-quarters or central depot to village	0 1 0	0 3 0				
						2. Cost of planting	0 0 3	0 0 9	0 3 9	0 9 9	...	...
			9		1 2 0	Total ...	...	...	0 11 3	1 13 3	...	...
						Deduct value of 10 stones disposed of to be credited to advances recoverable	...	...	...	1 4 0	...	...
						Net amount due	...	...	...	0 9 3	...	...

Debit Rs. 0-6-6 to Land Revenue Miscellaneous and Rs. 1-6-9 to Advances recoverable and credit Rs. 1-4-0 to Advances recoverable and pay the remainder 0-9-3 in cash.

Treasury officer. Revenue Inspector.

These bills must be posted in register to be maintained in the taluk in a similar form (1) for costs debited to Government, (2) for cash recoverable from ryots. In the tier two additional columns will be added to show the amount and date on which recovery was made.

Note.—In case any of these Survey marks shown in column 4 are common to two or more survey numbers, the numbers and names of pattadars and the survey numbers of the fields demarcated by the mark in question should be shown in columns 1 and 2, respectively.

FORM VIII.

Revenue Inspector's Account of receipts and expenditure in connection with replacement of Survey Marks.

Date.	Nature of receipts and expenditure.	Number of voucher.	Amount Received.	Amount Spent.	Remarks.	
			RS. A. P.	RS. A. P.		RS. A. P.
2nd April 1892 ...	Received from taluk as per order No. 86, dated 1st April 1892.	...	25 0 0	...	Carriage charge for 30 stones remaining on land	1 1 0
	Paid cost of carriage for 40 stones from central depot to village at one anna per stone.	...	...	2 8 0	Cash on hand	23 2 0
	Cost of planting 9 stones at 3 pies per stone ...	...	...	0 2 3		25 0 0
	Sold to Raman 1 field stone (cost 2 annas and carrying charge one anna).	...	0 3 0	...		
		...	25 3 0	2 10 3		
	Balance ...	...	22 8 9	...		
	Bill cashed ...	...	0 9 3	...		
	Total ...	...	23 2 0	...		

FORM IX.

Annual Return of inspection and replacement of Survey Marks due from Tahsildar to Collector.

Number and name of village.	Total number of survey marks.				Number found							
					Missing.				Out of repair.			
	Theodolite stations.	Khandam and plane table stations.	Boundary offsets.	Field marks.	Theodolite stations.	Khandam and plane table stations.	Boundary offsets.	Field marks.	Theodolite stations.	Khandam and plane table stations.	Boundary offsets.	Field marks.
1	2	3	4	5	6	7	8	9	10	11	12	13

Note.—This return is to be sent by Tahsildars to the Collector through the Divisional officer on 1st September of each year. The returns should be compiled in a similar form in the Collector's office and submitted to the Board with the annual Settlement Reports.

FORM IX—*cont.*

Annual Return of inspection and replacement of Survey Marks due from Tahsildar to Collector—cont.

Number and name of village.	Number replaced or repaired.								Remarks.
	Replaced.				Repaired.				
	Theodolite stations.	Khandam and plane table stations.	Boundary offsets.	Field marks.	Theodolite stations.	Khandam and plane table stations.	Boundary offsets.	Field marks.	
	14	15	16	17	18	19	20	21	22

Note.—This return is to be sent by Tahsildars to the Collector through the Divisional officer on 1st September of each year. The returns should be compiled in a similar form in the Collector's office and submitted to the Board with the annual Settlement Reports.

B.P., No. 103, Sett., 14-3-93.

Order 202, para. 9.]

APPENDIX VII.

Directions for replacing Missing Stones.

1. This cannot be done correctly without reference to the original field measurements.

2. The recorded distance from at least 2 (or better 3) stones which are still on the ground to the position formerly occupied by the missing stone must be known.

3. These distances must be measured on the ground as explained below.

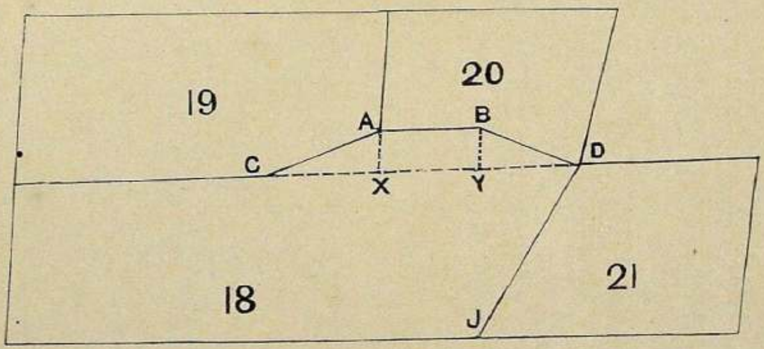
4. First mark on the village map with pencil, or by a cross thus × the stones that are missing.

5. Then draw on the map one or more straight lines between stones that are still on the ground.

6. These lines should pass as closely as possible to the places formerly occupied by the missing stones, so that short offsets may be measured to these places from the lines selected.

7. Then draw the offsets on the map lightly in pencil.

8. Thus in field No. 20, the stones A and B are missing. A is at the trijunction of field Nos. 18, 19 and 20. The stone B is between field No. 20 and field No. 18.



9. Mark the points A and B in the map.

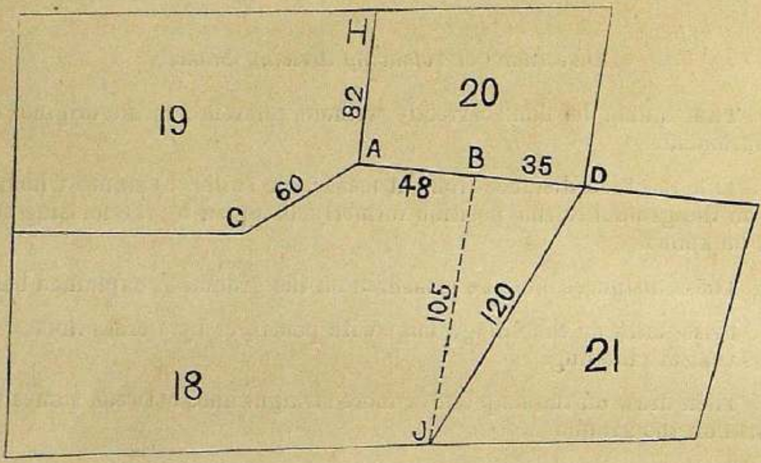
10. Draw the line CD and the offsets XA and YB.

11. Then with compass and scale, take from the map the total distance CD and the chain distances and offsets CX, XA, XY, YB and YD.

12. Then measure the lines CX, XY and YD and the offsets XA and YB and fix a peg at the end of each of the 2 offsets XA and YB.

13. Then with the original measurements, verify the position of the two pegs at A and B by remeasuring the lines which converge at these two points.

14. The following is an extract from the original field measurement book for the fields mentioned above :—



15. To verify the position of A, remeasure CA, HA and BA shifting the peg slightly if necessary.

In the same way verify the position of B by remeasuring the lines DB. AB and JB shifting the peg slightly if necessary.

B.P., No. 103, Sett., 14-3-93.

Order 203, para. 1.]

APPENDIX VIII.

Form of Report on European Christian Burial-Grounds.

Name of cemetery or tomb.	Condition.	Remarks.

B.P., No. 593, 24-8-89.

Order 204, para. 3.]

APPENDIX IX.

Statement showing the Scale of Fee for stamping weights and measures.

Districts.	Rate of fees. RS.	A.	P.
Ganjám	0	1	0
Vizagapatam	0	1	6
Gódávari	0	0	9
Kistna	0	0	10
Kurnool	0	0	9
Bellary	0	1	0
Anantapur	0	1	0
Cuddapah	0	1	3
Nellore	0	0	6
Madras	0	0	6
Chingleput	0	0	4
South Arcot	0	0	4
North Arcot	0	0	9
Salem	0	1	0
Coimbatore	0	0	8
Trichinopoly	0	0	9
Tanjore	0	0	4
Madura	0	0	8
Tinnevelly	0	0	9
South Canara	0	1	6

B.P., No. 233, Sett., 4–7–98.

APPENDIX X.

*Conversion Table.**

Statement showing equivalents in Imperial Seers of 80 Tolas of Local Measures of different Food-grains and of Salt.

Districts and Stations.	Name of measure.	How used locally.	Assumed normal contents in rice.	Diameter.	Struck contents. Rice.	Struck contents. Water.	Struck contents. Water.	Rice, 2nd sort.	Paddy, 1st sort (*Oryza sativa*).	Paddy, 2nd sort (*Oryza sativa*).	Horse-gram (*Dolichos biflorus*).	Cholam or Jowar (*Sorghum vulgare*).	Cumbu or Bajra (*Pennisetum typhoidum*).	Varagu (*Paspalum scrobiculatum*).	Ragi (*Eleusine coracana*).	Salt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			TOLAS.	INS.	TOLAS.	OUNCES.	TOLAS.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.
Ganjám.																
1. Russellkonda ...	Tum ...	Filled to overflowing. Moderately heaped.	280	6·00	269·3	141·3	344·1	3·52	2·68	2·68	3·57	3·34	3·04	3·10	3·17	3·69
2. Suradá	Do. ...			6·40	265·0	139·0	338·6	3·52	2·68	2·68	3·57	3·30	3·02	3·09	3·16	3·68
3. Aska	Do. ...		270	6·50	254·0	133·2	324·6	3·39	2·60	2·60	3·45	3·18	2·91	2·98	3·05	3·56
4. Purushottapur ...	Do. ...		260	5·90	249·8	131·0	316·9	3·26	2·50	2·50	3·36	3·10	2·82	2·89	2·94	3·43
5. Chatrapur ...	Seer ...		80	4·10	76·6	40·2	97·8	1·00	0·76	0·76	1·05	0·96	0·88	0·88	0·91	1·07
6. Berhampur † ...	Do. ...		80	4·00	76·8	40·3	89·0	1·00	0·77	0·77	1·05	0·97	0·88	0·89	0·91	1·09
7. Ichchápuram ...	Tum ...		270	6·80	251·5	131·9	321·4	3·39	2·59	2·59	3·44	3·16	2·90	2·97	3·05	3·56
8. Sómpéta ...	Do.		260	6·70	242·5	127·2	309·9	3·26	2·50	2·50	3·31	3·04	2·80	2·86	2·93	3·43
9. Tekkali	Do. ...			6·50	224·0	117·5	286·2	3·02	2·31	2·31	3·06	2·81	2·58	2·65	2·71	3·20
10. Parlákimedi ...	Do. ...		240	6·40	225·0	118·0	287·5	3·02	2·31	2·31	3·06	2·81	2·58	2·65	2·71	3·20
11. Narasannapéta ...	Do. ...			6·20	226·5	118·8	289·4	3·02	2·30	2·30	3·07	2·82	2·59	2·65	2·71	3·18
12. Chicacole ...	Seer ...		80	4·00	76·8	40·3	89·0	1·00	0·77	0·77	1·05	0·96	0·87	0·88	0·90	1·09
Vizagapatam.																
1. Sálúru	Tavva.	Moderately heaped.	33	4·80	27·6	14·5	35·3	0·41	0·35	0·35	0·45	0·40	0·35	0·39	0·36	0·47
2. Párvatípuram ...				5·00	26·8	14·1	34·2	0·41	0·36	0·36	0·46	0·40	0·35	0·39	0·36	0·47

* This table is under revision, and a fresh table will be issued shortly. † B.Ps., Nos. 499, Sett., 10–12–89; 35, Sett., 25–1–88.

Note.—(1) The rates for rice, first sort, omitted with reference to B.Ps., Nos. 314, Sett., 14–8–93, and 373, Sett., 10–9–94.

(2) The rates for wheat and ulundu omitted with reference to B.Ps., Nos. 231, Sett., 21–7–87, and 373, Sett., 10–9–94.

Conversion Table—cont.

Statement showing equivalents in Imperial Seers of 80 Tolas of Local Measures of different Food-grains and of Salt—cont.

Districts and Stations.	Name of measure.	How used locally.	Assumed normal contents in rice.	Diameter.	Struck contents.			Rice, 2nd sort.	Paddy, 1st sort (*Oryza sativa*).	Paddy, 2nd sort (*Oryza sativa*).	Horse-gram (*Dolichos biflorus*).	Cholam or Jowar (*Sorghum vulgare*).	Cumbu or Bajra (*Pennisetum typhoideum*).	Varagu (*Paspalum scrobiculatum*).	Ragi (*Eleusine coracana*).	Salt.
					Rice.	Water.	Water.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Vizagapatam—cont.			TOLAS.	INS.	TOLAS.	OUNCES.	TOLAS.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.
3. Palkonda * ... 4. Chipurupalle (Tállapúdi †.) 5. Gajapatinagaram †. 6. Vizianagram ... 7. Vizagapatam ...	Seer.	Moderately heaped.	90	4·00	86·8	45·5	110·8	1·13	0·86	0·86	1·17	1·08	0·99	0·99	1·01	1·12
8. Víravalli (Chódavaramu ‡.)	Do.	Fully heaped.	80	4·25	72·4	38·0	92·4	1·00	0·76	0·77	1·05	0·96	0·88	0·89	0·91	1·10
9. Anakápalle ...	Do.	Moderately heaped.	80	3·13	78·5	41·2	100·2	1·00	0·73	0·74	1·03	0·94	0·86	0·86	0·90	1·00
10. Sarvasiddhi (Yellamanchilli).	Do.	Do.	80	4·00	76·8	40·3	89·0	1·00	0·76	0·76	1·00	0·95	0·87	0·88	0·91	1·05
11. Golgonda (Narasapatnam§.)	Tavva.	Fully heaped.	40	3·00	37·3	19·6	47·6	0·50	0·38	0·38	0·53	0·49	0·44	0·46	0·46	0·53

Godávari.																
1. Bhadráchalam ‖ ...	Pukka Seer.	Moderately heaped.	86	4·00	82·8	43·4	105·7	1·10	0·83	0·83	1·13	1·04	0·95	0·95	0·97	1·16
2. Pólavaram ...																
3. Chódavaram (Gókavaram).																
4. Tuni																
5. Pithápuram ...																
6. Prattipádú ...																
7. Peddápuram ...																
8. Rajahmundry ...																
9. Cocanada ...																
10. Coringa																
11. *Rámachandrapuram.	Seer ...	Do.	80	3·50	77·9	40·9	99·4	1·00	0·77	0·77	1·05	0·96	88.°	0·88	0·91	1·0
12. Álamúru																
13. Kóttapeta ...																
14. Amalapuram ...																
15. Sivakódu (Razole).																
16. Narsápuram ...																
17. Bhímavaram ...																
18. Tanuku																
19. Pentapádu ...																
20. Tállapudi ...																
21. Chintalapúdi ...																
22. Ellore																

* B.P., No. 368, Sett., 10–9–94.

† B.P., No. 303, Rout., Sett., 12–3–98.

‡ B.P., No. 6397, Mis., Sett., 22–11–95.

§ B.P., No. 3894, Mis., Sett., 31–8–97.

‖ B.P., No. 1469, 1–6–75.

Conversion Table—cont.

Statement showing equivalents in Imperial Seers of 80 *Tolas of Local Measures of different Food-grains and of Salt*—cont.

Districts and Stations.	Name of measure.	How used locally.	Assumed normal contents in rice.	Diameter.	Struck contents. Rice.	Water.	Water.	Rice, 2nd sort.	Paddy, 1st sort (*Oryza sativa*).	Paddy, 2nd sort (*Oryza sativa*).	Horse-gram (*Dolichos biflorus*).	Cholam or Jowar (*Sorghum vulgare*).	Cumbu or Bajra (*Pennisetum typhoideum*)	Varagu (*Paspalum scrobiculatum*).	Ragi (*Eleusine coracana*).	Salt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			TOLAS.	INS.	TOLAS.	OUNCES.	TOLAS.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.
*Kistna.**																
1. Tiruvúr	Manika.	Fully heaped.	180	4·75	169·4	88·9	216·5	2·25	1·73	1·13	2·35	2·15	1·97	1·99	2·04	2·42
2. Jaggayapéta ...	Do.		200	5·00	187·7	98·5	226·9	2·50	1·92	1·92	2·62	2·39	2·19	2·21	2·26	2·69
3. Nandigáma ...	Do.		160	4·62	150·2	78·8	191·9	2·00	1·54	1·54	2·09	1·92	1·75	1·77	1·81	1·16
4. Bezwada	Merkal.		280	7·12	238·0	124·9	294·9	3·50	2·68	2·68	3·57	3·25	2·98	3·06	3·13	3·75
5. Gannavaram † ...	...		228	6·25	200·0	104·9	255·6	2·85	2·18	2·18	2·90	2·69	2·45	2·52	2·56	3·07
6. Gudiváda ...	Kun-cham.		450	8·00	394·0	206·7	498·8	5·63	4·26	4·26	5·81	5·41	4·82	4·92	5·01	6·05
7. Bandar	Padi ...		132	4·75	121·4	63·7	155·1	1·65	1·28	1·28	1·73	1·58	1·45	1·47	1·49	1·80
8. Avanígadda ...	Manika.		108	4·25	100·4	52·7	128·3	1·35	1·03	1·03	1·41	1·30	1·18	1·19	1·22	1·47
9. Répalle	Do.		170	4·87	158·5	83·1	202·5	2·13	1·64	1·64	2·23	2·03	1·86	1·88	1·92	2·30
10. Tenali	Do.		170	4·75	159·4	83·6	203·7	2·13	1·63	1·63	2·22	2·03	1·86	1·88	1·92	2·29
11. Bápatla	Do.		160	4·75	149·4	78·4	190·9	} 2·00	1·54	1·54	2·09	1·92	1·75	1·77	1·81	2·16
12. Ponnúru	Do.		160	4·75	149·4	78·4	190·9									
13. Guntúr ‡	Do.		132	4·40	123·8	64·9	158·2	1·66	1·26	1·26	1·73	1·59	1·45	1·45	1·51	1·75

14. Mangalagiri ...	Do.		140	4·50	131·0	68·7	167·4	1·75	1·35	1·35	1·84	1·69	1·54	1·55	1·59	1·89
15. Sattenapalle (Krósúru).	Do.		160	4·62	150·2	78·8	191·9	2·00	1·54	1·54	2·09	1·92	1·75	1·77	1·81	2·16
16. Narasaraopet ...	Do.		132	4·50	123·0	64·5	157·2	1·65	1·27	1·27	1·73	1·59	1·45	1·47	1·50	1·79
17. Dáchépalle ...	Do.		144	4·50	135·0	70·8	172·5	1·80	1·38	1·38	1·89	1·74	1·58	1·60	1·63	1·95
18. Tumurukódu ...	Do.		144	4·50	135·0	70·8	172·5									
19. Vinukonda ...	Do.		144	4·50	135·0	70·8	172·5									
Kurnool.																
1. Markapur ...	Mea-sure.	Heaped.	132	4·05	125·5	65·8	160·4	1·66	1·26	1·26	1·72	1·58	1·45	1·45	1·50	1·80
2. Cumbum (Giddalúru).				4·10	125·2	65·7	160·0									
3. Sirvel (Allagadda).			114	4·20	106·6	55·9	136·2	1·43	1·09	1·09	1·50	1·37	1·25	1·26	1·29	1·58
4. Owk			132	4·00	125·7	65·9	160·6	1·66	1·26	1·26	1·72	1·58	1·45	1·45	1·50	1·80
5. Koilkuntla ...				4·00	125·7	65·9	160·6									
6. Nandyal	Do.	Do.	114	4·05	107·5	56·4	137·4	1·43	1·09	1·09	1·50	1·37	1·25	1·26	1·29	1·56
7. Kálava				4·05	107·5	56·4	137·4									
8. Atmakur				3·90	108·2	56·8	138·3									
9. Nandikotkur ...				3·90	108·2	56·8	138·3									
10. Kurnool				4·10	107·2	56·2	137·0									
11. Pyápali	Seer.	Do.	86	3·65	81·2	42·6	103·6	1·08	0·82	0·82	1·12	1·03	0·94	0·95	0·97	1·19
12. Pattikonda ...				3·65	81·2	42·6	103·6									
Bellary.																
1. Alur	Seer.	Liberally heaped.	86	3·60	81·4	42·7	103·9	1·08	0·82	0·82	1·13	1·03	0·95	0·95	0·97	1·17
2. Adóni				3·60	81·4	42·7	103·9									
3. Yemmiganúru ...				3·50	81·8	42·9	104·4									
4. Siruguppa ...				3·70	81·0	42·5	103·4	1·08	0·82	0·82	1·12	1·03	0·94	0·95	0·97	1·19
5. Bellary				3·60	81·4	42·7	103·9									
6. Hospet				3·60	81·4	42·7	103·9	1·08	0·82	0·82	1·13	1·03	0·95	0·95	0·97	1·17
7. Huvinhadgalli ...				3·60	81·4	42·7	103·9									
8. Harpanahalli ...				3·70	81·0	42·5	103·4	1·08	0·82	0·82	1·12	1·03	0·94	0·95	0·97	1·19
9. Kudligi				3·60	81·4	42·7	103·9	1·08	0·82	0·82	1·13	1·03	0·95	0·95	0·97	1·17
10. Rayadrug ...				3·60	81·4	42·7	103·9									

* B.P., No. 111, Sett., 1-6-87. † B.Ps., Nos. 33, Sett., 25-1-88; 169, Sett., 12-4-88. ‡ B.P., No. 2964, Mis., Sett., 19-5-93.

Conversion Table—cont.

Statement showing equivalents in Imperial Seers of 80 Tolas of Local Measures of different Food-grains and of Salt—cont.

Districts and Stations.	Name of measure.	How used locally.	Assumed normal contents in rice.	Diameter.	Struck contents. Rice.	Struck contents. Water.	Struck contents. Water.	Rice, 2nd sort.	Paddy, 1st sort (*Oryza sativa*).	Paddy, 2nd sort (*Oryza sativa*).	Horse-gram (*Dolichos biflorus*).	Cholam or jowar (*Sorghum vulgare*).	Cumbu or Bajra (*Pennisetum typhoideum*).	Varagu (*Paspalum scrobiculatum*).	Ragi (*Eleusine coracana*).	Salt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Anantapur.			TOLAS.	INS.	TOLAS.	OUNCES.	TOLAS.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.
1. Madakasira ...				3·50	81·8	42·9	104·4				1·13	1·03	0·95	0·95	0·97	1·17
2. Hindupur ...				3·60	81·4	42·7	103·9									
3. Penukonda ...				3·65	81·2	42·6	103·6				1·12	1·03	0·94	0·94	0·97	1·19
4. Dharmavaram ...				3·60	81·4	42·7	103·9				1·13	1·03	0·95	0·95	0·97	1·17
5. Kalyandrug ...				3·75	80·8	42·2	103·1									
6. Anantapur ...	Seer.	Liberally heaped.	86	3·65	81·2	42·6	103·6	1·08	0·82	0·82	1·12	1·03	0·94	0·95	0·97	1·19
7. Uravakonda ...				3·75	80·8	42·2	103·1									
8. Gooty				3·70	81·0	42·5	103·4									
9. Yádiki or Ráyalcheruvu.				3·65	81·2	42·6	103·6				1·13	1·03	0·95	0·95	0·97	1·17
10. Tadpatri				3·65	81·2	42·6	103·6				1·12	1·03	0·94	0·95	0·97	1·19
Cuddapah.																
1. Jammalamadugu.																
2. Proddatur ...																
3. Kámalápuram ...																

4. Cuddapah ...																
5. Pulivendla ...																
6. Kadiri																
7. Madanapalle	Measure.	Heaped.	132	...	...	..	...	1·66	1·26	1·26	1·72	1·58	1·45	1·45	1·50	1·80
8. Vayalpad ...																
9. Píléru																
10. Ráyachóti ...																
11. Pullampet ...																
12. Chitvélu																
13. Siddhavattam ...																
14. Badvel																
*Nellore.**																
1. Nellore																
2. Allúru																
3. Gudur																
4. Kota ...	Seer ...	Fully heaped.	85	4·00	78·7	41·3	100·4	1·06	0·82	0·82	1·12	1·03	0·94	0·94	0·96	1·16
5. Súlurpet																
6. Venkatagiri ...																
7. Rapúr																
8. Atmakur			150	4·75	139·4	72·1	178·1	1·88	1·45	1·45	1·97	1·80	1·65	1·67	1·70	2·02
9. Udayagiri ...			150	4·50	141·0	74·0	180·2	1·88	1·44	1·44	1·96	1·81	1·64	1·66	1·70	2·01
10. Kanigiri																
11. Podili	Manika.		150	4·37	141·7	74·3	181·1	1·88	1·43	1·43	1·96	1·81	1·65	1·66	1·70	2·00
12. Darsi			150	4·50	141·0	74·0	180·2	1·88	1·44	1·44	1·96	1·81	1·64	1·66	1·70	2·01
13. Addanki																
14. Ongole			150	4·25	142·4	74·7	182·0	1·88	1·43	1·43	1·96	1·80	1·65	1·65	1·70	2·00
15. Kandukur ...																
16. Kávali			150	4·50	141·0	74·0	180·2	1·88	1·44	1·44	1·96	1·81	1·64	1·66	1·70	2·01
Chingleput.†																
1. Satyavédu ...																
2. Tiruvallúr ...	Measure.	Filled to overflowing.	120	4·20	112·6	57·2	139·6	1·51	1·13	1·13	1·56	1·44	1·32	1·31	1·37	1·55
3. Ponnéri																
4. Poonamallee ...																

* B.P. No. 171, Sett., 14–4–88.

† B.P., No. 677, Sett., 31–3–87.

Conversion Table—cont.

Statement showing equivalents in Imperial Seers of 80 *Tolas of Local Measures of different Food-grains and of Salt*—cont.

Districts and Stations.	Name of measure.	How used locally.	Assumed normal contents in rice.	Diameter.	Struck contents. Rice.	Struck contents. Water.	Struck contents. Water.	Rice, 2nd sort.	Paddy, 1st sort (*Oryza sativa*).	Paddy, 2nd sort (*Oryza sativa*).	Horse-gram (*Dolichos biflorus*).	Cholam or Jowar (*Sorghum vulgare*).	Cumbu or Bajra (*Pennisetum typhoideum*).	Varagu (*Paspalum scrobiculatum*).	Ragi (*Eleusine coracana*).	Salt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Chingleput—cont.			TOLAS.	INS.	TOLAS.	OUNCES.	TOLAS.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.
5. Saidapet	Measure.	Stuck...	...	4·50	120·0	61·0	148·8	1·50	1·11	1·12	1·55	1·42	1·31	1·31	1·37	1·54
6. Sríperambúdúr *. 7. Conjeeveram † ...	Padi...	Fully heaped.	162	...	...	...	...	2·03	1·56	1·56	2·11	1·95	1·78	1·80	1·84	2·10
8. Chingleput ...	Padi...	Filled to flowing.	140	4·20	132·6	67·4	164·0	1·75	1·32	1·32	1·83	1·68	1·54	1·54	1·59	1·79
9. Utramallúr ... 10. Madurántakam ...	Padi...	Do.	150	4·30 4·40	142·2 141·5	72·3 71·9	176·3 175·1	1·87	1·42	1·43	1·96	1·79	1·65	1·65	1·71	1·92 1·94
Madras.																
1. Madras	Measure.	Struck.	120	...	...	...	...	1·51	1·12	1·12	1·56	1·44	1·32	1·3	1·37	1·54

South Arcot.																
1. Tindivanam ...				4·40	135·7	69·0	168·3									
2. Tiruvannámalai.				4·30	135·4	68·8	167·9									
3. Villupuram ...				4·20	136·3	69·3	169·3									
4.* Tirukkóyilúr ...				4·15	136·5	69·4	169·5									
5. Kallakurchi ...	Padi.	Filled to overflowing	140	4·30	135·4	68·8	167·9	1·75	1·32	1·32	1·83	1·68	1·54	1·54	1·59	1·80
6. Vriddhachalam...				4·30	135·4	68·8	167·9									
7. Panruti				4·30	135·4	68·8	167·9									
8. Cuddalore ...				4·25	136·2	69·2	169·1									
9. Tiruppáppuliyúr.				4·40	135·7	69·0	168·3	1·75	1·33	1·33	1·83	1·69	1·54	1·54	1·59	1·80
10. Porto Novo ...	Half padi.	Do.	70	3·70	67·5	34·3	83·7	0·87	0·66	0·66	0·92	0·84	0·77	0·77	0·79	0·91
11. Chidambaram ...				3·70	67·5	34·3	83·7									
North Arcot.‡																
1. Pólúr																
2. Arni																
3. Wandiwash ...	Full measure.	Liberally heaped.	160	4·50	151·0	76·8	187·3	2·00	1·52	1·53	2·09	1·91	1·75	1·77	1·82	2·19
4. Arcot																
5. Walajapet ...																
6. Arkonam ...																
7. Tiruttani ...																
8. Náráyanavanam (Puttúr).	Half measure.	Do.	80	4·00	73·7	38·7	94·1	1·00	0·77	0·77	1·05	0·96	0·88	0·89	0·91	1·14
9. Kálahasti ..																
10. Tirupati ...																
11 Chandragiri																
12. Chittoor... ...	Full measure.	Do.	160	4·50	151·0	76·8	187·3	2·00	1·52	1·53	2·09	1·91	1·75	1·77	1·82	2·19
13. Vellore																
14. Gudiyáttam ...																
15. Ambúr																
16. Kangudi ...																
17. Venkatigirikóta.	Half measure.	Do.	80	4·00	73·7	38·7	94·1	1·00	0·77	0·77	1·05	0·96	0·88	0·89	0·91	1·14
18. Palmaner ...																
19. Punganúru ...																

* B.P., No. 270, Sett., 4-4-92. † B.P., No. 7015, Mis., 30-8-97.
‡ B.Ps., No. 2883, Mis., Sett., 29-4-98, and No. 4791, Mis., 8-8-98.

Conversion Table—cont.

Statement showing equivalents in Imperial Seers of 80 Tolas of Local Measures of different Food-grains and of Salt—cont.

Districts and Stations.	Name of measure.	How used locally.	Assumed normal contents in rice.	Diameter.	Struck contents.			Rice, 2nd sort.	Paddy, 1st sort (*Oryza sativa*).	Paddy, 2nd sort (*Oryza sativa*).	Horse-gram (*Dolichos biflorus*).	Cholam or Jowar (*Sorghum vulgare*).	Cumbu or Bajra (*Pennisetum typhoideum*).	Varagu (*Paspalum scrobiculatum*).	Ragi (*Eleusine coracana*).	Salt.
					Rice.	Water.	Water.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			TOLAS.	INS.	TOLAS.	OUNCES.	TOLAS.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.
*Salem.**																
1. Vániyambádi ...	Padi ...	Moderately heaped.	86	3·75	83·4	42·4	103·4	1·08	0·82	0·82	1·12	1·08	0·94	0·95	0·97	1·29
2. Tiruppattúr ...	Do. ...	Do.	75	3·75	72·4	36·8	89·8	0·95	0·71	0·71	0·98	0·89	0·81	0·82	0·84	1·12
3. Krishnagiri ... 4. Hosúr ... ... 5. Denkanikota ... 6. Pennagaram ... 7. Dharmapuri ...	Do. ...	Do.	86	3·75	83·4	42·4	103·4	1·08	0·82	0·82	1·12	1·08	0·94	0·95	0·97	1·29
8. Úttangarai ... 9. Harúr	Do. ...	Do.	75	3·75	72·4	36·8	89·8	0·95	0·71	0·71	0·98	0·89	0·81	0·82	0·84	1·12
10. Atur ... ... 11. Salem	Do. ...	Do.	150	4·50	145·5	74·0	180·4	1·88	1·44	1·44	1·97	1·82	1·64	1·67	1·71	2·25

12. Rásipuram ... 13. Omalúr	Do. ...	Do.	75	3·75	72·4	36·8	89·8	0·95	0·71	0·71	0·98	0·89	0·81	0·82	0·84	1·12
14. Sankaridrug ...	Do. ...	Do.	150	4·50	145·5	74·0	180·4	1·88	1·44	1·44	1·97	1·82	1·64	1·67	1·71	2·25
15. Tiruchengódu ... 16. Námakkal ... 17. Paramati ...	Do. ...	Do.	75	3·75	72·4	36·8	89·8	0·95	0·71	0·71	0·98	0·89	0·81	0·82	0·84	1·12
Coimbatore.†																
1. Kollegal ...	Measure.	Liberally heaped.	130	4·00	123·7	62·9	153·4	1·63	1·24	1·24	1·70	1·56	1·43	1·43	1·47	1·77
2. Satyamangalam. 3. Bhaváni ... 4. Erode ... ... 5. Palladam ... 6. Coimbatore ... 7. Pollachi	Do. ...	Do.	144	...	...	...	...	1·81	1·39	1·39	1·90	1·74	1·59	1·60	1·64	1·95
8. Udamalpet ... 9. Dhárápuram ...	Do. ...	Do.	160	... 4·40	... 151·6	... 77·1	... 188·0	2·01	1·54	1·54	2·11	1·93	1·75	1·77	1·82	2·18
10. Karúr	Do. ...	Do.	144	...	...	...	...	1·81	1·39	1·39	1·90	1·74	1·59	1·60	1·64	1·95
Trichinopoly.																
1. Jayankondasólapuram. 2. Kílappaluvúr ...	Half padi.	Liberally heaped.	65	...	...	...	...	0·81	0·63	0·63	0·84	0·78	0·71	0·72	0·73	0·90
3. Perambalúr ... 4. Lalgudi ... ... 5. Trichinopoly ... 6. Manappárai ... 7. Kulittalai ... 8. Musiri	Padi.	Do.	116	4·75	105·4	53·6	130·7	1·45	1·21	1·21	1·54	1·40	1·27	1·29	1·31	1·62
9. Turaiyúr ...	Half mercal.	Do.	240	6·60	206·5	105·0	256·1	3·01	2·30	2·30	3·04	2·80	2·57	2·65	2·71	3·26

* B.P., No. 930, 9–7–80

† B.P., No. 690, Mis., 18–1–78

Conversion Table—cont.

Statement showing equivalents in Imperial Seers of 80 *Tolas of Local Measures of different Food-grains and of Salt*—cont.

Districts and Stations.	Name of measure.	How used locally.	Assumed normal contents in rice.	Diameter.	Struck contents. Rice.	Struck contents. Water.	Struck contents. Water.	Rice, 2nd sort.	Paddy, 1st sort (*Oryza sativa*).	Paddy, 2nd sort (*Oryza sativa*).	Horse-gram (*Dolichos biflorus*).	Cholam or Jowar (*Sorghum vulgare*).	Cumbu or Bajra (*Pennisetum typhoideum*).	Varagu (*Paspalum scrobiculatum*).	Ragi (*Eleusine coracana*).	Salt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Tanjore.			TOLAS.	INS.	TOLAS.	OUNCES.	TOLAS.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.
1. Shiyali ... ... 2. Tirumullavásal ...	...	...	...	...	...	...	...	1·68	1·26	1·28	1·74	1·58	1·44	1·46	1·50	1·84
3. Máyavaram ...	...	...	...	...	...	...	...	1·68	1·28	1·28	1·74	1·60	1·46	1·48	1·50	1·90
4. Poraiyár ...	...	...	...	...	...	...	...	1·68	1·26	1·28	1·74	1·58	1·44	1·46	1·50	1·84
5. Madhyárjunam ...	Padi ...	Heaped.	133	5·20	119·1	60·6	147·7	1·67	1·30	1·30	1·76	1·59	1·45	1·49	1·52	1·85
6. Kumbakónam ... 7. Kudavásal ...	Do. ...	Do.	133	4·65 4·70	123·1 122·7	62·6 62·4	152·7 152·2	1·67	1·28	1·29	1·75	1·59	1·46	1·48	1·51	1·82
8. Tiruválúr ...	...	...	...	...	...	...	...	1·68	1·28	1·28	1·74	1·60	1·46	1·48	1·50	1·90
9. Negapatam ...	...	...	...	...	...	...	...	1·68	1·26	1·28	1·74	1·58	1·44	1·46	1·50	1·84
10. Tópputturai ...	...	...	...	...	...	...	...	1·68	1·28	1·28	1·74	1·60	1·46	1·48	1·50	1·90
11. Tirutturaippúndi.	...	...	...	...	...	...	...	1·68	1·32	1·32	1·76	1·62	1·46	1·50	1·50	1·86
12. Mannárgudi ...	Padi ...	Heaped.	144	5·40	128·9	65·5	159·8	1·81	1·42	1·42	1·89	1·74	1·59	1·61	1·64	1·99
13. Nídámangalam ...	Do.	Do.	144	5·30	129·3	65·7	160·3	1·81	1·42	1·42	1·91	1·74	1·57	1·62	1·65	1·99
14. Tanjore ... ... 15. Vallam ... ... 16. Tiruvádi ...	Do. ...	Do.	133	4·90	121·4	61·7	150·5	1·67	1·29	1·29	1·75	1·59	1·45	1·48	1·51	1·84
17. Pattukkóttai ...	Do. ...	Do.	144	5·40	128·9	65·5	159·8	1·81	1·42	1·42	1·89	1·74	1·59	1·61	1·64	1·99
18. Muttupet ...	Do. ...	Do.	133	5·30	118·3	60·1	146·7	1·67	1·30	1·30	1·76	1·59	1·45	1·49	1·52	1·85
19. Arantángi ...	...	...	...	...	...	...	...	1·82	1·38	1·38	1·88	1·72	1·58	1·58	1·62	2·00

*Madura.**																	
1. Pámban ... ... 2. Ramnad ... ... 3. Mudukulattúr ... 4. Tiruchuli ... 5. Paramagudi ... 6. Tiruvádánai ... 7. Sivaganga ... 8. Tiruppattúr ... 9. Mélúr ... ... 10. Madura ... ... 11. Tirumangalam ... 12. Usilampatti ... 13. Nilakkóttai ... 14. Dindigul ... 15. Védasandúr ... 16. Palni ... ... 17. Kodaikánal ... 18. Periyakulam ... 19. Uttamapálaiyam..	M a-sure.	Heaped.	135	5·30	120·3	61·2	149·2	1·69	1·36	1·36	1·78	1·62	1·47	1·51	1·55	1·87
Tinnevelly.†																
1. Varttiráyiruppu. 2. Srívilliputtúr ... 3. Virudupatti ... 4. Sáttúr ... ... 5. Sankaranayinár-kóyil. 6. Tenkási ... ... 7. Ambásamudram.	Madras measure.	Heaped.	128	...	...	...	...	1·60	1·21	1·21	1·65	1·52	1·39	1·40	1·43	17·4
8. Tinnevelly ... 9. Nánguneri ...	Do.	Struck.	120	4·20	120·0	61·0	148·8	1·51	1·12	1·12	1·56	1·43	1·31	1·31	1·37	1·55

* B.Ps., Nos. 2114, Mis., Sett., 24-4-95, and 455, Sett., 26-10-94.
† B.P., No. 82, 11-1-78.

Conversion Table—cont.

Statement showing equivalents in Imperial Seers of 80 *Tolas of Local Measures of different Food-grains and of Salt*—cont.

Districts and Stations.	Name of measure.	How used locally.	Assumed normal contents in rice.	Diameter.	Struck contents. Rice.	Struck contents. Water.	Struck contents. Water.	Rice, 2nd sort.	Paddy, 1st sort (*Oryza sativa*).	Paddy, 2nd sort (*Oryza sativa*).	Horse-gram (*Dolichos biflorus*).	Cholam or Jowar (*Sorghum vulgare*).	Cumbu or Bajra (*Pennisetum typhoideum*).	Varagu (*Paspalum scrobiculatum*).	Ragi (*Eleusine coracana*).	Salt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Tinnevelly—cont.			TOLAS.	INS.	TOLAS.	OUNCES.	TOLAS.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.	I. S.
10. Rádhápuram ...																
11. Kulasékharapatnam.																
12. Tenkarái (Srívaikuntam).	Madras measure.	Heaped.	128	...	...	...	...	1·60	1·21	1·21	1·65	1·52	1·39	1·40	1·43	1·74
13. Tuticorin ...																
14. Ottappidáram ...																
15. Viláttikulam ...																
Nilgiris.																
1. Ootacamund ...	Half measure.	Heaped to over flowing.	64	4·10	60·6	30·8	75·1	0·80	0·61	0·61	0·83	0·77	0·70	0·70	0·72	0·92
2. Coonoor				3·90	61·0	31·0	75·6									
3. Gúdalúr * ...			84	...	...	...	...	1·06	0·80	0·80	1·10	1·01	0·92	0·93	0·66	1·20

Malabar.																
1. Cochin	Nali ...	Liberally heaped.	43	2·90	40·6	20·6	50·3	0·53	0·40	0·40	0·55	0·51	0·46	0·48	0·48	0·56
2. Palghat	McLeod seer.		130	4·30	122·1	62·1	151·4	1·63	1·24	1·24	1·70	1·57	1·43	1·43	1·47	1·69
3. Walavanad (Angádipuram).				5·00	117·7	59·8	146·0	1·63	1·27	1·27	1·71	1·56	1·42	1·45	1·47	1·80
4. Ponnáni	Half McLeod seer.		65	4·25	57·4	29·2	71·2	0·81	0·63	0·63	0·85	0·79	0·72	0·71	0·72	0·92
5 Ernad (Manjéri).	Seer ...	Struck.	92	5·70	92·0	46·8	114·1	1·15	0·86	0·86	1·20	1·10	1·01	1·00	1·05	1·18
6. Calicut	Half McLeod seer.	Liberally heaped.	65	3·80	59·6	30·3	73·9	0·81	0·63	0·63	0·84	0·78	0·71	0·70	0·73	0·90
7. Wynaad (Manantoddy).	eer ...		90	3·70	85·0	43·2	105·4	1·13	0·90	0·90	1·18	1·06	0·98	1·01	1·01	1·22
8. Kurumbranát (Badagara).	McLeod seer.	Do.	130	5·70	111·7	56·8	138·5	1·63	1·28	1·28	1·69	1·56	1·39	1·45	1·46	1·81
9. Kóttayam (Tellicherry).				5·70	111·7	56·8	138·5	1·63	1·28	1·28	1·72	1·56	1·41	1·45	1·48	1·81
10. Chírakkal (Cannanore).																
*South Canara.**																
1. Horsdrug ...	Seer ...	Struck.	80		80·0	40·7	99·2	1·00	0·74	0·74	1·03	0·94	0·87	0·57	0·91	Bombay 1·18, Goa 0·98.
2. Kasaragod ...																
3. Uppinangadi (Puttur).				4·10												
4. Beltangadi ...				3·90												
5. Bantvál				3·90												
6. Mangalore ...				4·50												
7. Kárkala				5·00												
8. Udipi																
9. Coondapoor ...																

* B.P., No. 63, 8-1-86.

APPENDIX XI.

The Weight of Rice in heaps of different diameter.

Diameter.	Tolas of rice.	Diameter.	Tolas of rice.	Diameter.	Tolas of rice.
1	2	3	4	5	6
INCHES.		INCHES.		INCHES.	
2	0·790	$5\frac{1}{4}$	14·292	$8\frac{1}{2}$	65
$2\frac{1}{4}$	1·125	$5\frac{1}{2}$	16·432	$8\frac{3}{4}$	70
$2\frac{1}{2}$	1·543	$5\frac{3}{4}$	18·777	9	75
$2\frac{3}{4}$	2·054	6	21·334	$9\frac{1}{2}$	87
3	2·667	$6\frac{1}{4}$	28	10	100
$3\frac{1}{4}$	3·390	$6\frac{1}{2}$	32		
$3\frac{1}{2}$	4·234	$6\frac{3}{4}$	36		
$3\frac{3}{4}$	5·208	7	40		
4	6·321	$7\frac{1}{4}$	44		
$4\frac{1}{4}$	7·582	$7\frac{1}{2}$	48		
$4\frac{1}{2}$	9	$7\frac{3}{4}$	52		
$4\frac{3}{4}$	10·585	8	56		
5	12·346	$8\frac{1}{4}$	60		

Note.—For diameters not exactly equal to those specified in columns 1, 3 and 5, but falling between any two consecutive figures, the weights should be calculated proportionately from those appearing against the said figures.

APPENDIX XII.

Correspondence between certain weights and volumes.

Rice Tolas.	Paddy Tolas.	Water Tolas.	Water Ounces.	Cubic Inches.
		I.—Tamil Districts and West Coast.		
1	0·7401	1·2401	0·5084	0·8790
3	2·2203	3·7203	1·5252	2·6371
5	3·7004	6·2004	2·5421	4·3952
7	5·1806	8·6806	3·5589	6·1533
9	6·6608	11·1608	4·5757	7·9113
10	7·4009	12·2409	5·0841	8·7904
30	22·2026	37·2026	15·2524	26·3711
50	37·0044	62·0044	25·4207	43·9519
70	51·8062	86·8062	35·5890	61·5327
90	66·6079	111·6079	45·7573	79·1134
100	74·0088	124·0088	50·8415	87·9038
		II.—Telugu Districts.		
1	0·7455	1·2778	0·5246	0·9091
3	2·2364	3·8333	1·5737	2·7273
5	3·7273	6·3889	2·6229	4·5455
7	5·2182	8·9334	3·6721	6·3636
9	6·7091	11·4999	4·7212	8·1818
10	7·4545	12·7777	5·2458	9·0909
30	22·3636	38·3331	15·7374	27·2727
50	37·2727	63·8885	26·2290	45·4545
70	52·1818	89·3339	36·7206	63·6364
90	67·0909	114·9993	47·2122	81·8182
100	74·5455	127·7770	52·4581	90·9091

Order 204, para. 17, clause (ii).]

APPENDIX XIII.

Statement showing heaping of different articles.

Diameter Inches.	Rice Tolas.	Paddy Tolas.	Gram Tolas.	Cholum Tolas.	Cumbu Tolas.	Varagu Tolas.	Ragi Tolas.	Salt Tolas.
2	0·790	1½	1½	1	1	1	1	2
3	2·667	3	4	4	2½	4	3	5
3¼	3·390	4	5	4½	3	4½	3½	7
3½	4·234	5	6	5	4½	5	4	9
3¾	5·208	6	7	6	5	6	5	11
4	6·321	7	8	7	6	7	5½	13
4¼	7·582	8	9	8½	7	8	6½	15
4½	9·000	10	11	10	8	10	8	17
4¾	10·585	12	13	11	9½	12	9½	20
5	12·346	14	15½	13	11	14	11	23
5¼	14·292	16½	18	15	12	16	14	26
5½	16·432	19	20	18	13½	18	16	29
5¾	18·777	21	21½	20	15	21	18	32½
6	21·334	23	23	22	18	24	20	36
6¼	28	25	25	24	20½	27	23	40
6½	32	29	27	26	23	30	26½	44
6¾	36	32½	31	28	25½	33	30	48
7	40	35	36	30	28	36	33	53
7¼	44	38	41	36	31	39½	35½	58
7½	48	41	46	43	34	43	38	65

Order 204, para. 17, clause (ii).]

APPENDIX XIV.

Ratio between weights of different grains.

—	Weights compared with rice, 2nd sort.	Volumes compared with rice, 2nd sort.
Rice, 2nd sort	100·00	100·00
Do. 1st sort	99·38	99·34
Paddy, 1st sort	74·10	74·62
Do. 2nd sort	74·34	74·60
Horse-gram	103·66	103·61
Cholum	94·81	95·41
Cumbu	87·61	87·65
Varagu	87·04	87·15
Ragi	91·25	90·81
Water	123·92	124·85

Order 204, para. 17, clause (v).]

APPENDIX XV.

Equivalence of Indian Maunds and Tons.

No. 1. Table for converting Indian Maunds into Tons at the rate of $82\frac{2}{7}$lb. per Indian Maund.		No. 2. Table for converting Tons into Indian Maunds at the rate of $82\frac{2}{7}$lb. per Indian Maund.	
Indian Maunds.	Tons.	Tons.	Indian Maunds.
1	·0367	1	27·2
2	·0735	2	54·4
3	·1102	3	81·6
4	·1469	4	108·8
5	·1837	5	136·1
6	·2204	6	163·3
7	·2571	7	190·5
8	·2939	8	217·7
9	·3306	9	244·9
10	·3673	10	272·2
20	·7347	20	544·4
30	1·1020	30	816·6
40	1·4694	40	1,088·8
50	1·8367	50	1,361·1
60	2·2041	60	1,633·3
70	2·5714	70	1,905·5
80	2·9388	80	2,177·7
90	3·3061	90	2,449·9
100	3·6735	100	2,722·2
200	7·3469	200	5,444·4
300	11·0204	300	8,166·6
400	14·6939	400	10,888·8
500	18·3673	500	13,611·1
600	22·0408	600	16,333·3
700	25·7143	700	19,055·5
800	29·3878	800	21,777·7
900	33·0612	900	24,499·9
1,000	36·7347	1,000	27,222·2
2,000	73·4694	2,000	54,444·4
3,000	110·2041	3,000	81,666·6
4,000	146·9388	4,000	108,888·8
5,000	183·6735	5,000	136,111·1
6,000	220·4082	6,000	163,333·3
7,000	257·1429	7,000	190,555·5
8,000	293·8776	8,000	217,777·7
9,000	330·6122	9,000	244,999·9
10,000	367·3469	10,000	272,222·2
20,000	734·6939	20,000	544,444·4
30,000	1,102·0408	30,000	816,666·6
40,000	1,469·3878	40,000	1,088,888·8
50,000	1,836·7347	50,000	1,361,111·1
60,000	2,204·0816	60,000	1,633,333·3
70,000	2,571·4286	70,000	1,905,555·5
80,000	2,938·7755	80,000	2,177,777·7
90,000	3,306·1224	90,000	2,449,999·9
100,000	3,673·4694	100,000	2,722,222·2

Chapter XX.

COURT OF WARDS.

210. Madras Act IV of 1899.—The following points in connection with Madras Act IV of 1899 (incorporated with the Court of Wards Regulation V of 1804) require attention :—

(i) *General.*—Though the Act was primarily intended for the benefit of embarrassed proprietors seeking the aid of the Court of Wards in order to extricate themselves from financial difficulties, most of the provisions apply equally to the case of persons who are taken under wardship on account of their minority, sex or natural infirmity. Thus, sections 29 to 34 provide an efficacious method of ascertaining the liabilities outstanding against *any* estate of which the Court of Wards has assumed the superintendence; sections 35 to 37 render it possible to suspend the execution of Civil Court decrees where such a course is considered expedient in order to prevent the dismemberment of an ancient zamindari; section 39 enables the Collector to require a usufructuary mortgagee to deliver up possession of land which it is desirable to bring under the management of the Court of Wards; and section 40 gives power to determine a lease granted for insufficient consideration. The only new provisions which do not apply to estates and wards of all classes are sections 38 and 41 which relate mainly to the procedure to be followed when the Court of Wards considers it expedient to terminate its superintendence of an encumbered estate taken under management on the application of the proprietor himself.

(ii) *Section* 2.—The application to the Governor in Council asking for a declaration of incapacity should be signed by the applicant before a Collector or one of his Divisional officers who should certify to the fact on the application itself.

(iii) *Section* 5-*A*.—The disabilities created by this section take effect from the date of the order of the Governor in Council under section 2. This date will ordinarily be specified in the notification published in the *Fort St. George Gazette*.

(iv) *Section* 19.—The appointment of a guardian is not necessary in the case of a person declared to be a ward on his own application.

(v) *Section* 35.—The rules framed by Government under section 35 are printed in appendix I.

211. Assumption of Management.—

SECTION (i).—ACTION TO BE TAKEN PRIOR TO ASSUMPTION OF MANAGEMENT.

Initial report under Section 3 *of Madras Regulation V of* 1804.—
[a] When submitting for orders the question whether an estate should be

taken charge of by the Court of Wards, Collectors are bound by law to send in a detailed report showing as completely as possible the circumstances of the case; [b] they should note especially the age and sex of the incapacitated proprietor,[b] his or her relationship to the deceased proprietor, the apparent financial condition of the estate, the names and wishes of the other members of the family, and the manner in which their interests are involved in the matter.[a] If the incapacity arises from sex, it should be stated whether there are any near relations able and willing to help the incapacitated proprietrix in the management of the estate.

[a] C.P., No. 3113, 26-7-71. [b] B.P., 27-3-20; M., Vol. I, p. 3.

2. *Report when unnecessary.*—Collectors are granted a general discretionary authority to abstain from submitting proposals for taking charge in the case of small estates other than those held on zamindari tenure.

B.P., No. 2407, 15-6-71.

SECTION (ii).—ACTION TO BE TAKEN IMMEDIATELY AFTER ASSUMPTION OF MANAGEMENT.

3. *Nomination of Guardian and Manager and submission of proposals for Management.*—As soon as Government has committed an estate to the care of the Court, the Collector will submit his nomination of a guardian and a manager, together with proposals for management, comparing briefly expenditure with the income.

C.P., No. 3113, 26-7-71.

Note.—(1) [a] Under Regulation V of 1804, sections 11 and 21, public commissions under the seal and signature of the Collector are to be furnished to persons appointed to be Managers or Guardians of disqualified proprietors, whose estates are under the charge of the Court.[a] [b] Forms of such commissions and of the obligations and the agreements or bonds to be executed by them will be found in appendix II.[b] [c] In cases, however, where Tahsildars or other responsible Government officers are appointed as Managers or Guardians, they need execute only the obligation bond prescribed by the Regulation.[c]

[a] C.Ps., No. 2205, 14-11-72; No. 2075, 18-6-92.
[b] C.Ps., No. 2205, 14-11-72; No. 480, 15-2-92.
[c] C.P., No. 490, 15-2-92.

(2) A list of religious and family ceremonies to be observed by the proprietors should accompany or follow the proposals for management.

4. *Statements showing financial and economic condition.*—After the proposals for management referred to in paragraph 3 have been sent up to the Court, the Collector will submit as soon as practicable the following statements:—(1) A list of debts due to and by the ward, showing how they accrued, what interest they bear, and within what time and in what manner they will be recovered or paid. This list must be accompanied by a tabular statement showing the financial condition of the estate according to the latest information. (2) A brief memoir on the history of the estate, its extent, position, geographical features, population and villages. (3) A statement with a map annexed showing the existing lines of internal communication, the roads, bridges, &c., which must be made in order to complete the system, the annual expenditure from the funds of the estate required for the maintenance of made roads, and the total estimated expenditure required for new

roads and bridges, &c. (4) A similar statement with regard to buildings and miscellaneous works of public utility. (5) A similar statement with regard to works of irrigation, showing the amount of revenue dependent on each existing work. (6) A memorandum showing the area under cultivation, the nature and conditions of the culture, the particulars of the settlement or settlements in force, the tenures of the cultivators and their condition compared with those in Government villages in the neighbourhood. (7) The condition of forests and the system of conservancy required. Statements '3,' '4' and '5' will enable the Court to control expenditure on public works, and ascertain whether they are systematically improved or not.

C.P., No. 3113, 26-7-71.

Note.—If, however, it is necessary that orders should be obtained on any particular points before the statements can be prepared in full, Collectors may submit a preliminary report on the information available; but even in this case the several subjects should be noticed in the order indicated by the numbers given in paragraph 4, the points not reported on being shown as blank. The statements detailed above are devised to meet the circumstances of large estates, and many parts of them will be blank when the estates are small; they must be submitted, however, in every case. Collectors can subsequently make any additional representations which they may see fit to offer.

C.P., No. 3113, 26-7-71.

212. Establishment—*Scale to be reported for sanction.*—The scale of establishments required for estates newly taken under management should be reported to the Court for sanction.

C.P., No. 8, 23-4-97.

2. *Deviations from scale when admissible.*—Additional establishments, the monthly pay of which does not exceed Rs. 20, may be subsequently entertained, and alterations of establishment allowed within the sanctioned total cost, provided that—

(1) a memorandum of the changes is attached to the first account-current in which the charge relating to the revised scale of establishment appears; and

(2) these changes are considered as temporary until confirmed by the Court of Wards in the next budget order.

3. *Loan of Government Servants*—(i) *Sanction of Government necessary.*—Under articles 806 and 819 of the Civil Service Regulations, the previous sanction of the Local Government is necessary for the loan of Government servants to Court of Wards' service (Foreign Service of the second kind), one of the conditions being that the officer to be transferred must, except in certain special cases, have ten years' service qualifying for pension.

C.P., No. 3126, 2-12-90.

Note.—When once the services of a Government officer have been lent to the Court of Wards, the latter has full power to transfer such officer to other appointments at its pleasure so long as his pay is not increased.

C.P., No. 1410, 1-6-91.

(ii) *Powers of Board.*—The Board has been authorized by Government to transfer Government servants under its control for temporary duty not exceeding six months under the Court of Wards, subject to the payment of the usual pensionary contribution.

C.P., No. 2944, 10-11-91.

(iii) *Responsibility for payment of contribution.*—[a] In the case of persons transferred to Court of Wards' service the necessary contribution should be levied regularly and the responsibility therefor lies in the case of members of clerical establishments, including inferior servants, on the Court of Wards and their agents, viz., the Collectors. [b] Collectors should see that the contributions due from such individuals are deducted at the time when payment of salary, &c., is made, and that the amounts so deducted are remitted monthly to the Government treasury, a copy of the treasury receipt being attached to the monthly account-current.[b] Collectors should also warn managers of estates and other officers making disbursements of salary out of estate funds that they will be held personally responsible for any contributions not recovered by them. As regards other officers whose services are lent to the Court, *i.e.*, those who are not members of clerical establishments or inferior servants, the responsibility for the due payment of contribution rests on the officers themselves, except when such officers draw their salary from a British Government treasury under the orders of the Accountant-General. It is to be noted that omission on the part of these officers to pay their contribution for more than a year may entail loss of their appointment and forfeiture of their claim to pension.[a]

[a] C.P., No. 3126, 2–12–90. [b] C.P., No. 1280, 16–5–91.

Note.—An inferior servant lent to the Court of Wards for clerical work should pay contribution on the superior scale.

G.O., No. 3175, Mis., 29–5–91.

(iv) *Contribution on increase of pay.*—No pensionary contribution may be paid in respect of any increase to the pay of an officer lent to the Court of Wards' service, unless and until such increase has been sanctioned by the Local Government.

C.P., No. 3126, 2–12–90.

(v) *Leave allowances of officers lent.*—Under Article 836 of the Civil Service Regulations, the *leave allowances* of officers whose services are lent to the Court and who pay the necessary contribution for the purpose, should be borne entirely by Government, not by the Court of Wards. During privilege leave, however, Government will pay only its share according to the rule of proportions, and contribution must be paid in the same manner as if the officer were on duty. In submitting applications for leave from officers lent to the Court of Wards, Collectors are requested to enclose a certificate from the local Treasury Officers to the effect that the applicants are eligible for the leave applied for, and that the contributions due have been credited to Government.

C.P., No. 3126, 2–12–90.

(vi) *Reservation of amount required for privilege leave allowances.*—When an estate is handed over, a sum sufficient to cover the privilege leave * allowances, together with pensionary contribution, of all Government servants lent to the estate, for such period of privilege leave as may then have been earned by them in estate service, should be reserved, and when all liability on this account has ceased, the balance still remaining at the credit of the estate may be restored to its proprietor.

C.P., No. 6, 12–3–96.

* *Vide* Articles 56 and 836 of the Civil Service Regulations.

4. *Security to be furnished*—(i) *Managers.*—The security to be furnished by Managers of estates may be of any kind—cash, personal, land or other property—according as the Collector directs, but shall be for an amount not less than 10 per cent. of the average monthly transactions of each estate.

C.P., No. 2075, 18-6-92.

(ii) *Guardians.*—Guardians shall be required to furnish security in the shape of cash only; the amount shall, in the case of paid guardians, not exceed three months' pay or Rs. 100, whichever is greater; and in the case of unpaid guardians, it shall be Rs. 100.

C.P., No. 2075, 18-6-92.

(iii) *Shroffs and other Estate servants.*—It is discretionary with Collectors to require security from shroffs and other subordinate estate servants. When security is taken in such cases, it shall be of any kind satisfactory to the Collector and shall not ordinarily exceed Rs. 500.

C.P., No. 2075, 18-6-92.

Note.—Security bonds shall be registered, the estates concerned bearing the stamp duty and registration and other fees.

C.P., No. 2075, 18-6-92.

5. *Discharge of establishment on restoration of estate.*—As a rule when estates are handed over to their owners, the establishment sanctioned for them should be dispensed with also; but if sufficient funds are reserved for meeting the charge, such small establishment may be temporarily retained as may be necessary in order to close the accounts.

C.P., No. 1950, 27-7-91.

213. Land Revenue—*Assessment and Collection.*—Where estates are likely to remain for some years under the charge of the Court of Wards, the ryotwari mode of assessing and collecting the revenues should be introduced, and the system of renting out the lands for terms of years should be discontinued, wherever these arrangements are practicable.

B.P., 1-5-20; M., Vol. I, p. 5.

Note.—Collectors, as Agents to the Court of Wards, have the same powers in regard to questions between tenant and landlord, as the incapacitated proprietor, neither more nor less.

C.P., No. 338, 13-2-75.

2. *Remissions.*—Collectors should take care that, without the previous sanction of the Court of Wards, no remissions are granted in any estate other than those sanctioned by local custom. In times of scarcity it may be necessary to grant relief, and in such cases Collectors must report the facts fully to the Court, which will then pass such orders as it may think fit in each case.

C.P., No. 724, 22-3-90.

3. *Demand, Collection and Balance Statement.*—A demand, collection and balance statement in the form printed in appendix III should be submitted quarterly for each estate.

C.P., No. 3113, 26-7-71.

4. *Irrecoverable Arrears.*—[a] The importance of the prompt realization of the demand and uncollected balance due to estates under management cannot be overrated.[a] [b] Whenever the arrear cannot be

recovered by legal process or without undue hardship to tenants, it should be recommended to be written off, unless there are special reasons to the contrary which must be stated. Application in this behalf need not be deferred until the inquiry regarding the *whole of the arrears* outstanding is completed. As the investigation proceeds and items are found to be irrecoverable, recommendations in regard to them may be made to the Court of Wards. Such recommendations should ordinarily accompany the demand, collection and balance statements referred to in the preceding paragraph.[b]

[a] C.P., No. 3113, 26-7-71. [b] C.P., No. 8, 23-4-97.

214. Expenditure and accounts—*Monthly Account-current.*—A monthly Account-current showing the transactions in the district in respect of each estate under wardship should be submitted not later than the 15th of the succeeding month. The Treasury Deputy Collector should append the following certificate to each account-current:—

"Certified that I have personally compared the figures in this account-current with those in the extract of the personal deposit registers submitted to the Accountant-General and that the two sets of figures agree except in regard to the items noted below."

C.P., No. 5, 8-7-99.

Note.—With the accounts-current relating to the months of March, June, September and December, Collectors should submit a memorandum showing the balance in cash and in Government securities at the credit of each estate and should briefly state what action has been taken to purchase lands or to spend the available balance in productive improvements. In a normal season, only the minimum working balance required for the payment of current charges should ordinarily be maintained in the treasury.

C.Ps., No. 254, 1-3-99; No. 571, 3-5-99.

2. *Preparation and submission of budget.*— [a] The budget should be submitted annually on the 10th May. It should show the expected receipts and expenditure of the estate during the coming fasli year and be accompanied by a covering letter in which the question as to how much should be expended on public works must be fully discussed.[a] [b] The budget should ordinarily be so framed as to leave a reserve of 10 per cent. of the estimated receipts, and a further balance of not less than 5 per cent. of the receipts to meet any deficiency in the year's receipts and to serve as a working balance for the following year.[b]

[a] C.Ps., No. 3113, 26-7-71; No. 1130, 20-4-83.
[b] C.P., No. 8, 23-4-97.

Note.—(1) The original and revised grants should be mentioned in the budget, and the reasons which necessitated the alterations of allotments in the course of the fasli briefly stated in an enclosure.

C.P., No. 8, 23-4-97.

(2) A statement showing the scale of establishment as previously sanctioned, the additions or alterations made by the Collector, and the scale proposed for the future should accompany the budget, the reasons for the alterations being fully stated in the covering letter.

3. *Collector's sanctioning powers*—(i) *Expenditure from balance.*—Collectors may sanction from the balance of estates under management expenditure to the extent of 5 per cent. over the year's allotment under each major head.

C.P., No. 8, 23-4-97.

(ii) *Allotments from the reserve.*—Collectors can also sanction allotments from the reserve, and transfers from one head to another, without limit.

C.P., No. 8, 23-4-97.

(iii) *Establishments.*—The powers of the Collector to sanction additional hands and to alter existing establishments are given in paragraph 2 of Standing Order, No. 212 *supra*.

(iv) *Public Works and Law charges.*—For Collectors' powers in these respects, *see* Standing Orders, Nos. 215 and 216 *infra*.

(v) *Ceremonies.*—To obviate the necessity of making frequent references to the Court for sanction to payments for religious and family ceremonies, Collectors are authorized to make disbursements for such purposes without special sanction on each occasion on the following conditions:—

(1) That the Court has already once sanctioned expenditure on the same object.

(2) That the proposed expenditure does not differ by more than 10 per cent. from the expenditure previously sanctioned by the Court. Expenditure in excess of the sanctioned scale can only be sanctioned under exceptional circumstances, which should be explained in the account-current in which the charge appears.

(3) That an allotment to meet the expenditure has been made in the budget.

(4) That no material alteration has taken place in the circumstances of the wards' estate or of the person on whose behalf the expenditure is sanctioned since the Court first sanctioned the charge.

C.P., No. 444, 20-2-90.

Note.—In the case of every item of charge incurred under the provisions of this sub-paragraph, Collectors should enter in their account-current a reference to the Court's Proceedings sanctioning the expenditure for the first time.

C.P., No. 444, 20-2-90.

(vi) *Furniture and Stationery.*—Collectors can sanction the purchase (1) of country-made articles of furniture costing Rs. 100 each and of European articles costing Rs. 10 each, and (2) of articles of stationery for the use of wards' estates, not exceeding the scale allowed under the Government stationery rules, provided the cost can be met from budget provision or from savings in the allotments. The articles of stationery may, at the Collector's discretion, be obtained locally, or on indent from the Madras Stationery office.

C.P., No. 8, 23-4-97.

(vii) *Unusual charges.*—Collectors are authorized to sanction expenditure up to a limit of Rs. 100 on each item on account of unusual charges, such as unexpected ceremonies, marriage presents, &c.; care should be taken to make provision under 'Reserve and Sundries' to meet such charges.

C.P., No. 8, 23-4-97.

(viii) *Refunds.*—Collectors may refund excess collections on their own authority except where the justice of the claim is doubtful.

B.P., No. 33, 27-1-97; C.P., No. 8, 23-4-97.

(ix) *Free grants of timber.*—Collectors can grant free of charge estate timber up to the value of Rs. 200 in each case. Such grants may be made to village communities, to sections of the community in their collective capacity, and in cases of necessity, to private individuals. In all other cases, applications for free grants must be submitted for the Court's orders.

C.P., No. 8, 23-4-97.

4. *Calculation of Government Commission*—(i) *Commission leviable monthly.*—The commission due to Government should be levied monthly as soon as the accounts of each estate under management are closed. It should be calculated at the rate of $2\frac{1}{2}$ per cent. on the gross income.

C.Ps., No. 1873, 30-7-90; No. 12, 10-5-94.

(ii) *Items not liable to commission.*—The undermentioned items, which are not income, are not liable to commission:—

(*a*) Cash balance at the time of assumption of charge of an estate, or at the beginning of each month.

(*b*) [a] Formal adjustments between estates not involving gain to the one or expenditure by the other; re-credits of unexpended balances of money advanced; refunds of over-payments, *e.g.*, of peshkash.[a]

C.Ps., No. 1873, 30-7-90; No. 12, 10-5-94.

[a] C.Ps., No. 19, 15-9-94; No. 58-A., Mis., 15-1-95; No. 9, 15-3-95.

Note.—Gross income as defined in Act X of 1892 includes all receipts of every kind in produce or cash, except money borrowed, recoveries of principal and the proceeds of sale of immovable property, or of movable property properly classed as capital, *e.g.*, jewels, Government pro-notes, &c. The term 'Immovable property' includes land, buildings, hereditary allowances, rights to ways, lights, ferries, fisheries or any other benefit to arise out of land, and things attached to the earth, or permanently fastened to anything which is attached to the earth, but not standing timber, growing crops or grass.

C.Ps., No. 1873, 30-7-90; No. 12, 10-5-94.

5. *Repayment of debts.*—In the matter of repayment of debts due by wards' estates, the following instructions should be borne in mind:—

(i) *Classification of debts.*—The list to be submitted under paragraph 4 of Standing Order, No. 211, should be divided into two classes as shown below:—

Class (*a*).—Items in regard to which the ward's liability is clear.

Class (*b*).—Items in regard to which further inquiry is necessary.

(ii) *Debts under class* (*a*).—For the payment of debts appearing in class (*a*), the Court's orders on the list will suffice, and the repayment of interest and principal may be made as funds accrue, without further reference to the Court, it being the standing rule to pay the debts bearing the highest rates of interest first, except under special circumstances, in which case a reference should be made to the Court for orders, unless the necessity for departure from the rule is due to the debt bearing the highest rate not being payable before a fixed date which the creditor desires to adhere to.

(iii) *Debts under class* (*b*).—In regard to items falling under class (*b*), a final report dealing with all the items outstanding on the date of its

submission may be made as soon as the inquiry is completed. When this is done and the Court's orders thereon obtained, there will ordinarily be no necessity for further reference to the Court.

(iv) *Debts originally appearing under class (b), but since ascertained to be legally due.*—Meanwhile sanction for the payment of debts originally appearing in class (b), but since ascertained to be legally due, may be obtained at the time of the submission of the annual budgets, which should contain full information in regard to all debts—principal and interest being separately shown—proposed to be repaid during the year to which the budgets relate.

(v) *Loans raised during Court's management.*—The instructions in clause (ii) above will apply to the repayment of loans raised during the Court's management.

C.P., No. 8, 23-4-97.

6. *Appropriation of surplus.*—When estates under the Court of Wards yield a surplus, it is advisable to appropriate the greater part of it either to the permanent improvement of the immovable property or to its extension, a course which is authorized by section 16 of Regulation V of 1804; for if the whole surplus be invested in Government securities, it is possible that it may be dissipated by the proprietor on coming into possession. Securities purchased on behalf of minor proprietors should be forwarded to the Court of Wards for deposit with the Accountant-General.

B.P., 5-10-57; M., Vol. III, p. 73 of 57; G.O., No. 1051, Finl., 25-5-80; C.Ps., No. 1429, 13-6-90; No. 2824, 15-8-92.

215. Public Works—*Collector's powers.*—[a] Original works costing [b] Rs. 500 each and repairs costing Rs. 1,000 [b] each may be executed by Collectors on their own authority, provided the cost can be met from the provision made in the budget. Emergent repairs can be executed under all circumstances in anticipation of sanction.[a]

[a] O.M., No. 510, 19-4-73.
[b] C.P., No. 8, 23-4-97; G.O., No. 411, 28-6-99.

2. *Sanction of Court when necessary.*—[a] Collectors should apply for and obtain the previous sanction of the Court for all original public works costing over [b] Rs. 500 each, and for all repairs costing over Rs. 1,000 each.[b] [a]

[a] O.M., No. 510, 19-4-73.
[b] C.P., No. 8, 23-4-97; G.O., No. 411, 28-6-99.

3. *Form of estimate.*—Estimates submitted to the Court for sanction should be in the form in use in the Public Works Department and should be accompanied by a proper plan, so that the nature of the work to be done may be clearly understood. In the case of irrigation works or other improvements of any importance which it is proposed to carry out in wards' estates, a specification report, with levels and sections, where necessary, should invariably be submitted. Estimates for the repairs of irrigation works should be accompanied by information as to the highest revenue derived during the last five years under the work which it is proposed to repair, and the provision of the necessary funds in the budget.

C.P., No. 1949, 27-7-91.

4. *Works executed by the Public Works Department.*—The last paragraph does not, however, apply to works executed in wards' estates by the Government Department of Public Works, which fall within the purview of the Public Works Code.

C.Ps., Nos. 2060-61, 11-7-85.

216. Suits—*Institution of suits*—(i) *By Managers.*—Managers of wards' estates, who are specially empowered * by Collectors, may institute suits for the recovery of debts due to estates on bonds, and suits for the recovery of rents or enforcement of pattas under Madras Act VIII of 1865 or in the Civil Courts, if the cases do not involve difficult or doubtful points of law.

C.P., No. 17, 29-10-97.

(ii) *By Collectors.*—All other suits may be instituted by Collectors on their own authority, provided that the cases do not involve important issues and the cost can be met from the provision in the budget for law charges or by transfer from another head.

C.P., No. 17, 29-10-97.

(iii) *Court's sanction when necessary.*—Suits involving important issues should not be instituted without the previous sanction of the Court of Wards. When applying for such sanction, Collectors should briefly state the facts of the case and also forward draft plaints for approval.

C.P., No. 17, 29-10-97.

Note.—Divisional officers should not institute suits without the sanction of the Collector.

C.P., No. 358, 29-3-86.

2. *Defence of suits.*—(i) Suits against wards' estates involving important issues or doubtful or difficult questions of law should be reported to the Court of Wards and drafts of the written statements which it is proposed to file should also be forwarded for approval.

C.P., No. 17, 29-10-97.

(ii) Other suits may be defended by Collectors on their own authority.

C.P., No. 17, 29-10-97.

3. *Appeals.*—Collectors may, without reference to the Court of Wards, file appeals on questions of fact in any suit originally instituted by them on their own authority or by Managers of estates. Collectors may also oppose appeals against decisions passed in favour of estates in suits, the original defence of which was sanctioned either by themselves or by the Court of Wards. This does not affect paragraph 7 *infra* in respect of the engagement of counsel residing in the town of Madras or the conduct of cases in a Madras Court.

Note.—When the Court's sanction is sought for opposing an appeal against a decision in which a ward is interested, copies of the decree and judgment of the lower Court should be forwarded.

C.P., No. 17, 29-10-97.

4. *Result of suits when to be reported.*—The result of all suits and appeals, the institution or defence of which is sanctioned by the Court of

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* Collectors have full power to grant these powers to, or withdraw them from, Managers.

Wards, should be reported to the Court. But copies of the decrees and judgments in such suits need be forwarded to the Court only in the following cases:—

(*a*) when the decision is unfavourable to the Court's ward, and it has to be decided whether an appeal is necessary or not;
(*b*) when full costs are not allowed, and an appeal may lie on that score; and
(*c*) when the judgment contains a ruling or other matter of importance.

C.Ps., No. 2428, 25-7-93; No. 17, 29-10-97.

5. *Sanctioning of law charges*—(i) *By Collector.*—Collectors are authorized to incur all *ordinary* charges incidental to the conduct of suits instituted or defended by them at their own instance or in anticipation of sanction or with the approval of the Court of Wards, provided there is provision in the budget [a] or the charge can be met by transfer from another head.[a]

C.P., No. 808, 31-3-91. [a] C.P., No. 17, 29-10-97.

(ii) *By Court.*—[a] When the cost cannot be so met [a] or when any extraordinary charges have to be incurred, the sanction of the Court must be obtained.

C.P., No. 808, 31-3-91. [a] C.P., No. 17, 29-10-97.

Note.—A memorandum showing the charges incurred by Collectors under this authority under the several heads, such as stamp duty, process-fees, [a] and amounts due to pleaders for their fees as also for cost of stationery, postage, printing and telegraph messages,[a] should accompany the monthly account-current, a certificate being added to the effect that no extraordinary charges requiring the Court's sanction have been included therein.

[a] C.P., No. 8, 23-4-97.

6. *Pleaders' fees*—(i) *Payment of regulation fees in ordinary cases.*—[a] In regard to pleaders' fees, Collectors must make the best terms they can, but should try as a rule not to pay more than the Regulation fees in all *ordinary* cases and arrange for the payment of a consolidated sum when a number of exactly similar cases, of which only one has to be argued, has to be dealt with.[a] [b] Collectors are at the same time granted a discretionary authority to allow fees to pleaders, not exceeding Rs. 25 in each case, where the Regulation fee is less than that amount, if the circumstances of the case render a higher fee necessary.[b] [c] In Small Cause cases pleaders' fees should ordinarily be paid at the rate of Rs. 5 and a minimum of Re. 1, half fees only being allowed in cases decided *ex-parte*, withdrawn or compromised at the commencement.[c]

[a] C.P., No. 1018, 25-4-90. [b] C.P., No. 2691, Mis., 13-11-89.
[c] C.P., No. 4078, 23-11-92.

(ii) *Pleaders to arrange for scriptory work.*—Pleaders appearing for Court's wards should themselves arrange for the scriptory work relating to legal proceedings connected with wards' estates: but as an inducement to pleaders' clerks to attend promptly to work on behalf of the Court of Wards, Collectors may grant remuneration on the marginally-noted scale where they consider it necessary: and in the case of estates, which are much involved in litigation, monthly payments may instead be agreed upon at the Collector's discretion.

For each—	RS.	A.	P.
(1) Original suit ...	1	0	0
(2) Small Cause suit.	0	8	0
(3) Execution petition.	0	4	0
(4) Appeal suit ...	0	8	0

(iii) *Fees in Criminal cases.*—Collectors are also authorized to sanction, without reference to the Court of Wards, fees to pleaders appearing in criminal cases in which the Court's wards have an interest. The fees should not exceed Rs. 25 for each appearance, while travelling allowances not exceeding the rates allowed to pleaders appearing in Government cases may also be granted. Provision for such charges should be separately made under "Law charges" in the annual budgets.

C.P., No. 8, 23-4-97.

7. *Employment of Government Pleaders.*—As the Court of Wards and Collectors are not bound to employ the Government Pleaders for the conduct or defence of suits connected with estates under management, so Government Pleaders are under no obligation to give gratuitous advice in matters connected with such estates. In districts where such litigation is considerable, Collectors may possibly be able to obtain without payment the advice of the pleader who is regularly retained by them in estate cases, when such advice is not in connection with any pending suit or does not lead to one. When the business of the Court of Wards in the district is not sufficient to enable the Collector to obtain advice on these terms, special terms should be arranged regarding consulting fees. Collectors should not address or employ counsel resident in the town of Madras, or carry on the conduct of cases in a Madras Court except through the Court of Wards.

C.Ps., No. 1394, 13-6-89; No. 285, 1-2-90; No. 1568, 5-7-90.

8. *In whose names suits should run.*—All suits in regard to the property of wards under the Court should run in the name of the Managers of estates; while suits in regard to the persons of wards should run in the name of the Guardian. If the Court of Wards or its agent, the Collector, is included as a defendant in any case, objection should be taken to such a course.

C.P., No. 2075, 18-6-92.

217. Alienations.—

SECTION (i).—ALIENATIONS PRIOR TO ASSUMPTION OF MANAGEMENT.

Report on alienations.—Immediately estates are taken charge of, Collectors should make careful inquiry with regard to the inams granted subsequent to the permanent settlement which may exist in the estates, and submit a special report accompanied by statements in the forms given in appendix IV, within a year after the assumption of the charge.

C.P., No. 765, 4-2-89; G.O., No. 1149, 19-9-83.

SECTION (ii).—ALIENATIONS DURING MANAGEMENT.

2. *Procedure when the inams are continued.*—In cases where the inams are continued, an addition should be made to the quit-rent, so as to preserve the proprietor's title; and a patta should then be issued showing that the grant is made by favour and not of right, and that it may be set aside when the ward attains his majority.

B.P., No. 765, 4-2-69.

3. *Apportionment of peshkash.*—(i) [a] In cases where the resumption of subsequent inams may not be considered expedient, or resumption is barred by the Law of Limitation, steps should be taken without delay to apportion the peshkash on the alienated portions under Madras Act I of 1876.[a] [b] Resort to that Act can, however, be had only in the case of absolute alienations. In the case of lands leased free of rent or on favourable rent, compulsory sub-division can be made only in cases where the lessee has agreed not only to pay kattubadi to the zamindar but also to be liable for the proportionate peshkash on the land leased.[b]

[a] G.O., No. 1149, 19–9–83. [b] C.P., No. 11, 19–4–94.

(ii) No steps for the separate assessment of *petty* alienations in wards' estates need ordinarily be taken, in view of the unnecessary labour and trouble involved in the matter. In cases, however, in which the alienees refuse to pay the proportionate amount of peshkash due on their grants and the conditions of the grants permit of its demand, the lands may be brought to sale, the requisite steps for the sub-division of the inams concerned being taken either under Madras Act I of 1876 or through the Civil Courts.

C.P., No. 8, 23–4–97.

4. *Leases.*— [a] Where the whole or a portion of a zamindari or other estate is leased out by the Court of Wards, the lease should as a general rule be in the form given in appendix V.[a] [b] The form may, if necessary, be altered so as to suit the circumstances of the case.[b]

[a] C.P., No. 474, 16–10–77. [b] C.P., No. 2587, 2–11–81.

5. *Law in regard to alienations.*—Alienations in *partible* estates are subject to the same incidents as any other coparcenary property belonging to an undivided Hindu family. The law (according to recent decisions) as regards alienations in *impartible* estates is given in appendix VI.

C.P., No. 8, 23–4–97.

218. Miscellaneous—*Education of Minors*—(i) *Withdrawal of minors from home.*—It is not possible to over-estimate the civilizing effects which are likely to be produced on the country by the proper education of minors, for which purpose they should be withdrawn from home, if vicious influences are known or suspected to prevail there, and by carefully training their minds to a just comprehension of their future responsibilities. On the other hand, care must be taken to prevent the objects which Government would secure by this measure from being misrepresented, so as to excite prejudices and collusions fatal to its success.

B.P., 14–10–57 ; M., Vol. III, p. 73 of 1857.

(ii) *Communication with officers of the Educational Department.*— [a] Collectors, as agents of the Court of Wards, should communicate freely with the Inspectors of Schools, or in the case of female wards, with the Inspectresses of Girls' Schools, on the subject of the education and training of the minors under their charge ; [a] [b] but minors under the charge of the Court of Wards should not be sent to Mission Schools against the wishes of their relatives.[b] [c] The officers of the Educational department have been instructed to communicate with the Revenue authorities before examining minors.[c]

[a] Circular No. 3786, 12–6–62. [b] C.P., No. 5765, 14–8–66.
[c] C.Ps., No. 6175, 18–8–69 ; No. 3560, 8–12–74.

(iii) *Periodical progress report.*—[a] Great care should be bestowed upon the education of minors, both male and female,[a] and if they are educated at a public school, a [b] brief report should be obtained every month from the headmaster showing their attendance and progress.[b] [c] A tabular statement has been prescribed for the annual report on this head.[c]

a B.P., 20–12–41; M., Vol. I, p. 318.
b B.P., 6–2–58; M., Vol. III, p. 9 of 1858.
c B.Ps., No. 2608, 31–5–60; No. 3113, 26–7–71.

(iv) *Instruction in revenue law and customs.*—Care should be taken to teach minors the revenue law and customs applicable to their estates: they should be trained also to the use of survey maps and the understanding of revenue accounts. During the year or two previous to coming of age, they should also be taken over their estates, and have things explained to them by a competent revenue officer.

G.Os., No. 985, 18–10–87; No. 686, 9–8–89.

2. *Marriage of Minors.*—The Court of Wards attaches much importance to the postponement of the marriage of minors to a reasonable period of both physical and mental maturity. Collectors will, therefore, be careful to permit no steps whatever to be taken in that direction, without the special consent of the Court, and will use their influence to obtain the friendly co-operation of the relatives of minors to the same end.

C.P., No. 485, 29–4–86.

3. *Survey of Estate lands.*—The question of survey should invariably receive the attention of Collectors when proprietary estates are newly taken under management. [a] The formal application for the survey of an estate under section 17 of Madras Act IV of 1897 should run in the name of the manager.[a] The principles ordinarily followed in regard to the recovery of a portion of the cost of survey from the tenants under section 20 of the same Act are set out in the following rules:—

(i) *Payment of entire cost by tenants.*—The tenants shall contribute the entire cost of the operations under clauses (*a*), (*b*) and (*c*) of section 6 (3), in cases where the rent they pay compares not unfavourably with the assessment on similar Government lands in the same district, *provided their occupancy right is unquestionable.*

(ii) *Payment of proportionate cost by tenants.—If their occupancy right is clear but they are rack-rented*, the contribution to be recovered from them will, at the discretion of Government, be reduced to such proportion of the cost of survey as may seem equitable in each case having regard to the circumstances of the estate and especially the extent to which tenants are rack-rented.

(iii) *Tenants when exempted from payment.*—If the tenants admittedly have no occupancy right to the lands in their occupation (whether such lands are home-farm lands or not) they shall not be called on to pay any portion of the cost of survey.

(iv) *Proprietor's application in doubtful cases.*—In doubtful cases the proprietor's application under section 20 (1) of Madras Act IV of 1897 will not be entertained, unless it is accompanied, by an admission on his part that occupancy rights vest in the tenants; but in cases where an application is rejected for want of such an admission the refusal thereof will, to save the interest of the tenants from being prejudiced, be coupled with an explicit statement that Government

must not be taken to have expressed any opinion in regard to the question of occupancy right which must be settled by the proper courts.

C.Ps., No. 7, 22-4-97; No. 8, 23-4-97.
a G.O., No. 517, 4-8-99.

4. *Custody of valuable articles.*—Sealed boxes containing articles of value belonging to estates under management and not required for the use of the wards should be deposited in the Government treasury subject to the conditions specified in note (1) to Article 2, Chapter I, of the Civil Account Code. The keys of such boxes should be with the Collector.

C.P., No. 1415, 9-6-90.

5. *Postal and telegraph charges.*—(i) Managers of estates and their subordinates, as also the guardians of wards, should use private stationery and postage labels, charging them to the estates concerned.

(ii) Collectors, Divisional officers and other Government officials, entrusted with the supervision of estates and with any other duty connected with the management, should use service labels and Government stationery *; but the cost thereof need not be recovered from the estates.

O.M., No. 425, 28-3-71; B.P., No. 1430, 31-3-71.

(iii) Telegraph charges should be debited to the estates concerned.

C.P., No. 24, 8-9-96.

6. *Recovery of arrears of Peshkash.*—Under the provisions of Regulation V of 1804, it is not competent to the officers of Government to sell an estate under the management of the Court of Wards in satisfaction of arrears of revenue which have accrued during the period of the Court's management. It is necessary that all such arrears should be written off when the estate is made over to the proprietor. Collectors should, therefore, see that all Government dues accruing during management are collected before the estate is handed over to the proprietor. Arrears outstanding against the estate when taken under management may be considered as a charge against it, when it is made over to the proprietor.

Letter of the Sadar Adalat to Government, 7-12-31, in B.P., 30-4-32; M., Vol. I, pp. 129-137.
———————————, 1-6-38; M., Vol. I, pp. 135-6, foot-note; E.M.C.
No. 931, 5-10-50; G.Os., No. 3270, 4-12-79; No. 12154, Mis., 23-12-79.

219. Restoration of Estates—*Application for leave to restore estates.*—Application for the Court's sanction for the restoration of estates to wards when their † disqualification ceases should be made at least three months prior to the proposed date of restoration. In cases where there is more than one minor in charge of the Court, and only one of them attains majority, the Collector should state his opinion whether the interest of the minors will suffer by allowing the one who will come of age to assume the management of the family property; and if so what measures he would propose for safe-guarding the interest of the younger wards.

C.Ps., No. 1211, 22-5-74; No. 17, 30-6-96.

* Collectors should use English foolscap for correspondence with the Court.

† In the case of a minor under wardship, his disqualification will cease on the *completion* of his 21st year—*vide* section 3 of Act IX of 1875.

2. *Statement of results of management.*—A statement in the form printed in appendix VII, showing the results of the Court's management, should be submitted as soon after the restoration as possible;[a] [b] and full explanation in regard to the salient points indicated by the figures entered therein should be given in a covering letter whenever the statement is not embodied in the administration report.[b]

a C.P., No. 311, 5-3-80. b C.P., No. 8, 23-4-97.

3. *Account current of surrendered estates.*—In the case of every surrendered estate a yearly account-current supported by a certificate from the Treasury Deputy Collector in the form shown in paragraph 1 of Standing Order, No. 214, should be submitted within 15 days of the close of each fasli, until the transactions relating to the estate have been finally closed and the fact reported to the Court of Wards.

C.Ps., No. 1704, 18-7-90; No. 5, 8-7-99.

Order 210, clause (v).]

APPENDIX I.

Rules under Section 35, *Regulation V of* 1804.

Under section 35 of Madras Regulation V of 1804 as amended by Madras Act IV of 1899, and with reference to section 37 thereof, the Governor in Council is pleased to prescribe the following rules for the transmission of decrees from Civil Courts to the Collector and for regulating the procedure of the Collector in executing the same and for re-transmitting decrees from the Collector to the Civil Courts:—

PRELIMINARY.

Rule 1.—For the purpose of these rules, unless there be something repugnant in the subject or context,—

(1) "Collector" shall mean the Collector specified in the notification issued under section 35 of Madras Regulation V of 1804 as amended by Madras Act IV of 1899.

(2) "Regulation" shall mean Madras Regulation V of 1804 as amended by Madras Act IV of 1899.

(3) "Regulation Collector" shall mean the Collector who is specified in the notification issued under section 28 but not specified in the notification issued under section 35 of Madras Regulation V of 1804 as amended by Madras Act IV of 1899, and includes a person appointed by name or in virtue of his office as Collector under section 36 of the said Regulation so amended.

(4) "Section" shall mean section of Madras Regulation V of 1804 as amended by Madras Act IV of 1899.

(5) "Ward" shall mean an incapacitated person with reference to whose case a notification under section 35 has been issued; and

(6) Words in the singular shall include the plural and words in the plural shall include the singular.

PART I.

OF THE TRANSMISSION OF DECREES FROM THE CIVIL COURT TO THE COLLECTOR.

Rule 2.—On the issue of a notification under section 35 every Civil Court shall transmit to the Collector of the district specified in such notification a copy of every decree which has been passed by it or the execution of which is pending therein, and which falls under the category described in such notification.

Such copy shall be transmitted by post or in such other manner as may be most convenient and shall be accompanied by (1) a statement showing the extent, if any, to which the decree has been already executed and

clearly setting forth what portion of the decree still remains to be satisfied; (2) a copy of the application, if any made prior to the issue of the said notification for execution of the decree, and of any order made thereon; (3) any other papers which may be considered necessary in order to enable the Collector to ascertain exactly the nature of the decree and of the proceedings in execution thereof which have already taken place.

The Collector shall notify to the Court the receipt of all documents so transmitted to him.

PART II.

OF THE EXECUTION OF DECREES BY THE COLLECTOR.

Rule 3.—On the issue of the notification under section 35, the Collector shall call upon the Regulation Collector to furnish him with full particulars of all claims notified to him under section 30. The Regulation Collector shall thereupon furnish the Collector with such particulars and shall explicitly state in regard to each such claim which has not been established by a final decree of a Court of competent jurisdiction whether it has been allowed or disallowed either in whole or in part under section 32.

Rule 4.—On receipt of such information the Collector shall give notice to all persons whose claims have been disallowed in whole or in part under section 32 that he proposes to enquire into the merits of such claims. The notice shall be in English and in the language of the district and shall be published by being posted in the cutcherry of the Collector and at such other places, if any, as he may think fit; it shall require such persons to produce the documents, if any, by which their claims are evidenced, and shall allow a period of sixty days from the date of its publication for compliance therewith. Where the address of any such claimant is known to the Collector, a copy of the notice shall be sent to him by registered post.

Rule 5.—Upon the expiration of the said period of sixty days the Collector shall appoint a day and place (*a*) for hearing any representations which the Regulation Collector, the holders of decrees transferred in pursuance of the notification issued under section 35 and other persons having pecuniary claims against the ward or his property, whether such claims have been allowed or disallowed in whole or in part under section 32 and whether the same have been notified to the Regulation Collector under section 30 or not, may desire to make, and (*b*) for holding such enquiry as he may deem necessary for informing himself as to the nature and extent of such decrees and claims and of the ward's immovable property and may, from time to time, adjourn such hearing and enquiry. The Collector shall inform the Regulation Collector of the date and place so fixed and shall also give notice of such date and place in the manner prescribed by rule 4 to the decree-holders and other persons aforesaid requiring them to make either in person or by an agent authorized in writing such representations as they may desire to make in the matter.

Rule 6.—If there be no dispute as to the fact or extent of the liability of the ward in respect of any of the decrees or claims of which the Collector is informed, or as to the relative priorities of such decrees or claims or as to the liability of any immovable property of the ward for the satisfaction of such decrees or claims, the Collector shall draw up a statement specifying the amount to be recovered for the discharge of such decrees and claims and the rate of interest payable, the order in which, subject to the provisions of section 33, they are to be satisfied, and the immovable property available for that purpose.

Explanation.—In the case of all claims in respect of which no decree has been passed, it shall be competent to the Collector to fix the rate of interest payable in the same way as if he were a Civil Court drawing up a decree for the payment of money under section 209 of the Civil Procedure Code. Provided that any dispute as to the rate so fixed shall be referred to the Courts under rule 7.

Rule 7.—If any such dispute arises, the Collector shall refer the same, with a statement thereof and his own opinion thereon, to the Court or any one of the Courts of the highest grade from which any of the decrees has been transmitted to him in pursuance of the notification issued under section 35, and shall, pending the reference, stay proceedings relating to the subject thereof. If the Courts from which decrees have been so transmitted are all of the same grade, then the Collector shall make the said reference to any one of such Courts. The Court shall dispose of the dispute if the matter thereof be within its jurisdiction, or transmit the case to a competent Court for disposal, and the final decision shall be communicated to the Collector. The Collector shall then draw up a statement as above provided in accordance with such decision.

Rule 8.—With the previous sanction of the Board of Revenue, the Collector may, instead of himself issuing the notice and holding the enquiry required by rules 4 and 5, draw up a statement specifying the circumstances of the ward and of his immovable property so far as they are known to the Collector or appear in the records of his office, and forward such statement to the District Court, and such Court shall thereupon issue the notices, hold the enquiry and draw up the statement required by rules 6 and 7, and transmit such statement to the Collector.

Rule 9.—The decision by the Court of any dispute arising under rule 7 or 8 shall, as between the parties thereto, have the force of, and be appealable as, a decree ; and if such decision is varied on appeal, the statement drawn up under rule 7 or rule 8 shall be modified accordingly.

Rule 10.—All claims in respect of which no decree has been transferred to the Collector in pursuance of the notification issued under section 35 shall, if adjudicated upon by the Court under rule 7 or rule 8, be dealt with by the Collector, subject to the provisions of section 33, as if decrees had been passed thereon to the extent, if any, to which such claims are held established by the Court, and the same transmitted to him for execution.

Rule 11.—(1) Whenever the amount to be recovered and the property available have been determined as provided in rule 6, rule 7 or rule 8, the Collector may raise such amount or any portion thereof and interest—

(*a*) by letting in perpetuity or for a term, on payment of a premium, the whole or any part of the said property ; or

(*b*) by mortgaging the whole or any part of such property ; or

(*c*) by letting on farm, or managing by himself or through the Court of Wards, the whole or any part of such property for any term not exceeding twenty years from the date of the notification issued under section 35 ; or

(*d*) partly by one of such modes and partly by another or others of such modes.

(2) For the purpose of managing under this rule the whole or any part of such property, the Collector may exercise all the powers of its owner.

(3) In the event of such property or any part thereof being managed through the Court of Wards, such management shall be conducted

so far as may be in the same manner as if no notification had been issued under section 35, provided always that the functions of the Collector under the Regulation in respect of other matters than the execution of decrees shall be discharged by the Regulation Collector.

(4) In proceeding under this rule the Collector shall be subject to such rules consistent with the Regulation as may, from time to time, be made in this behalf by the Board of Revenue.

Rule 12.—In the case of decrees directing the sale of specific immovable property or claims arising from mortgages of specific immovable property, such property shall be the security for the said debts and the net rents and profits derived by letting, mortgaging or managing the said property shall be set aside for the liquidation thereof, according to the relative priorities of such decrees or claims. For the better determination of such rents and profits, the Collector shall, as soon as conveniently may be, after the expiry of the revenue year in which such lease or mortgage was executed or such management was undertaken and of every successive revenue year declare, subject to the approval of the Board of Revenue, the net annual rents and profits realized from such property and such declaration shall be conclusive evidence of the amount of rents and profits arising or accruing from such property;

Provided that in case such property is managed through the Court of Wards under rule 11 (1) (*c*) such declaration shall be made by the Regulation Collector and be subject to the approval of the Court of Wards.

Rule 13.—If, on the expiration of twenty years from the date of the notification issued under section 35, the amount to be recovered has not been fully paid or realized, the Collector shall notify the fact in writing to the Court of Wards stating at the same time that, if the balance necessary to make up the said amount is not paid to the Collector within six months of the date of such notice, he will proceed to sell the whole or a sufficient part of the said property; and if on the expiration of the said six months the said balance is not so paid the Collector shall sell such property or part accordingly.

Rule 14.—The Collector shall, from time to time, render to the Board of Revenue an account of all moneys which come to his hands and of all charges incurred by him in the exercise and performance of the powers and duties conferred and imposed on him under the provisions of these rules and shall hold the balance at the disposal of the said Board. Such charges shall include all debts and liabilities from time to time due to the Government in respect of the property or any part thereof, the rent, if any, from time to time due to a superior holder in respect of such property or part, the cost of managing such property, if any, and, if the Collector so directs, the expenses of witnesses summoned by him. Such balance shall be applied by the Collector under the direction of the said Board as follows:—

Firstly.—In providing for the maintenance of the ward and such members of his family, if any, as are entitled to be maintained out of the income of the property, to such amount in the case of each member as the Board thinks fit: provided that in case the ward's property is managed through the Court of Wards under rule 11 (1) (*c*), the Court of Wards shall determine the subsistence and maintenance due to the ward and the members of his family, and all payments on this account shall be disbursed by the Regulation Collector as if they were a legitimate charge on the management of such property; and

Secondly.—In discharging rateably the claims included in the statement drawn up under rule 6, rule 7 or rule 8 subject to the relative priorities as therein declared and to the provisions of rule 12 and sub-section (4) of

section 39. Provided that it shall be competent to the Collector with the approval of the Court of Wards to disregard the said priorities, if he considers such a course to be in the interest of the claimants as a body.

Explanation.—This proviso does not authorize the Collector to make any payment contravening the provisions of section 33 or section 39 or inconsistent with rule 12.

Rule 15.—No other person possessing any pecuniary claim against the ward or his estate whose claim not having been notified to the Regulation Collector under section 30 or to the Collector under rule 5, has not been included in the statement drawn up under rule 6, rule 7 or rule 8, shall be entitled to be paid out of such property or balance until the decree-holders and claimants specified in the said statement have been satisfied.

And the residue, if any, shall be paid to the Court of Wards or such other person as the Board of Revenue directs.

Rule 16.—In lieu of holding the enquiry contemplated in rules 4 and 5 it shall be open to the Collector to postpone the execution of any decree which may have been transmitted to him in pursuance of the notification issued under section 35, if the Regulation Collector satisfies him that there is reason to believe that the amount of the decree may be raised by mortgage or lease or private sale or management of any property of the ward. In such case the Collector shall permit the postponement of execution for such period as he thinks proper to enable the Regulation Collector to raise the said amount and shall thereupon grant a certificate to the said Regulation Collector authorizing him within a period to be mentioned therein to arrange for the proposed mortgage, lease, sale or management:

Provided that no mortgage, lease or sale under this rule shall become absolute until it has been approved by the Collector and confirmed by the Court of Wards:

Provided further that all moneys payable under such mortgage, lease or sale or forming the profits of such management shall be paid into such Government treasury as the Collector may name, subject only to such deductions as the Court of Wards may consider necessary for the subsistence of the ward and the maintenance of such members of his family as are entitled to be maintained out of the income of the property. Should the requisite amount not be raised within the period specified the Collector shall proceed as hereinbefore directed under rules 4 and 5.

Rule 17.—Except as provided in rule 13 the Collector shall in no circumstances sell the whole or any portion of the immovable property belonging to the ward. But it shall be competent to the Court of Wards at any time with the approval of the Collector to sell such property or any part thereof.

Rule 18.—Nothing contained in the Indian Limitation Act or in section 230 of the Civil Procedure Code shall be applicable to the execution by the Collector of decrees transmitted to him in pursuance of the notification issued under section 35 of which the execution was not barred on the date of their transmission to the Collector.

PART III.

OF THE RETRANSMISSION OF DECREES.

Rule 19.—On the complete discharge of any claim the decree relating to which has been transmitted to him in pursuance of the notification

issued under section 35, the Collector shall intimate the fact to the Civil Court concerned and retransmit thereto the decree together with all papers received therefrom under rule 2. Should the complete discharge of the claim prove impracticable, notwithstanding the sale of the ward's immovable property under rule 13, the Collector shall record proceedings setting forth all the steps that have been taken in the execution of the decree from the date of its transmission from the Civil Court to their conclusion and showing the sums that have thereby been realized and have been paid to the claimant or are held by the Collector at the disposal of the Court. A copy of such proceedings shall be transmitted to the Court together with the decree and all papers received therewith as aforesaid. The Court shall grant to the Collector a receipt for the decree and all papers so transmitted.

General Rules.

Rule 20.—For the purpose of these rules the Collector may, with the previous sanction of the Board of Revenue, delegate to any of his gazetted subordinates any of the powers and duties hereby conferred and imposed upon him.

Rule 21.—From all orders passed by the Collector in execution of decrees transmitted to him under section 35 an appeal shall lie to the Board of Revenue, provided such appeal be preferred within three months from the date of the order appealed against, and the order passed in appeal by the Board of Revenue shall be final.

From all orders passed by a gazetted subordinate of the Collector to whom any of the powers and duties of the Collector have been delegated under rule 20, an appeal shall lie to the Collector provided the same be preferred within one month from the date of the order appealed against, and the order passed by the Collector on such appeal shall be subject to revision by the Board of Revenue.

In computing the period of limitation for an appeal from an order as aforesaid, the day on which the order was passed and the time requisite for obtaining a copy of the order appealed against shall be excluded.

Every order passed by the Collector or by any of his gazetted subordinates, which has not been appealed against, may, for good and sufficient cause and on application made by any party deeming himself aggrieved by such order, be reviewed and rescinded or varied by the Collector who passed the order or his successor in office or by the Board of Revenue.

B.P., No. 7, 15-1-1900.

Order 211, para. 3, note (1).]

APPENDIX II.

Forms of Obligations and Agreements executed by Managers and Guardians and of Public Commissions issued to them.

A.—FORM OF OBLIGATION TO BE EXECUTED BY MANAGER.

Section 10, *Regulation V of* 1804.

I,
having voluntarily taken upon myself the management of the property of , incapacitated Proprietor (*or* Proprietrix) of , do hereby solemnly promise and engage to manage the said property diligently and faithfully for the said Proprietor (*or* Proprietrix) and to use all the means in my power to improve the property for the benefit of the owner. I also promise and engage to render a true and just account of my administration, and to be answerable for all embezzlement or misapplication of the property, to the extent of three times the amount which may be proved to have been embezzled or misapplied during my management. And I further engage to adhere to such Regulations as have been, or may hereafter be, framed for the guidance of Managers by the Court of Wards, and to abstain from all other advantage, directly or indirectly, than the allowance granted to me from the property committed to my charge under the authority of the Court of Wards.

C.P., No. 2205, 14-11-72.

B.—FORM OF OBLIGATION TO BE EXECUTED BY GUARDIAN.

Section 21, *Regulation V of* 1804.

I,
having voluntarily accepted the office of guardian of ,
being the disqualified Proprietor (*or* Proprietrix) of ,
do hereby solemnly promise and engage to execute the duties committed to me zealously and faithfully, to the best of my judgment, and according to the Regulations; I will conscientiously appropriate the allowance granted for the maintenance and for the education of my ward to the benefit of the said ward; and will abstain from all other advantage than what may be allowed to me by due authority, directly or indirectly arising from my office of guardian; I also engage to render true and faithful accounts of all moneys received by me on account of my ward, under the penalty of forfeiting treble the amount of any sums which may be proved to have been embezzled or misapplied; and I do hereby bind myself, my heirs and successors, to make good the said penalty upon due proof of my default.

C.P., No. 2205, 14-11-72.

C.—Form of Agreement by the Manager of an Estate.

I.—*Form to be used when cash is deposited as security.*

Agreement made the day of Between of of the one part and the Court of Wards, Madras, constituted under Regulation V of 1804, passed by the Governor in Council of Fort St. George, entitled "A Regulation for constituting a Court of Wards, for declaring the powers vested in the said Court and for defining the rules under which those powers are to be exercised" of the other part. Whereas the said has been nominated by the said Court of Wards to and has voluntarily taken upon himself the management of the property of incapacitated $\frac{\text{proprietor}}{\text{proprietrix}}$ of upon the terms and conditions hereinafter contained and has signed the obligation prescribed by Section 10 of the said Regulation. And whereas the said in consideration of his being so nominated to the management of the said property has delivered to and deposited with the Collector of the district of the sum of Rs. in cash for the purpose of in part securing and indemnifying the said Court of Wards and its successors against all loss and damage which they may respectively in any way suffer by reason of the said property or the income thereof or any part or parts thereof respectively being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by the said and as security for the due and faithful performance by him the said of this agreement. Now these Presents Witness and the said doth hereby agree with the said Court of Wards and its successors that he the said shall and will from time to time and at all times so long as he shall continue in the management of the said property and when required so to do appear personally before the Collector for the time being of the District of as Agent for the said Court of Wards. And shall and will as such Manager as aforesaid manage the said property diligently and faithfully for the said $\frac{\text{proprietor}}{\text{proprietrix}}$ and use all the means in the power of the said to improve the said property for the benefit of the owner thereof. And shall and will as such Manager as aforesaid pay or remit promptly monthly and every month to the Treasury at on account of the Collector for the time being of the District of for and on account of the said Court of Wards all sums of money received by him the said from or on account or in respect of the said property and at the expiration of every year of his said management render to the said Collector for and on account of the said Court of Wards a true and just account of his the said administration of the said property. And shall and will be personally answerable for all embezzlement or misapplication of the said property to the extent of three times the amount which may be proved to have been embezzled or misapplied during his management in consequence of any abuse of his trust and make good any loss which the said property or the $\frac{\text{proprietor}}{\text{proprietrix}}$ thereof may incur by reason of any negligence on the part of the said in his management of the said property. And also shall and will as such Manager as aforesaid adhere to such regulations as have been or may hereafter be framed for the guidance of Managers of properties of incapacitated proprietors by the said Court of Wards. And will abstain from obtaining any advantage to himself directly or indirectly other than the allowance

granted to him from the property committed to his charge and sanctioned by the said Court of Wards. And the said doth hereby also agree with the said Court of Wards and its successors that the said sum of Rupees so deposited as aforesaid shall be and remain with the Collector for the time being of the said District of as and for security to the said Court of Wards and its successors for the purposes aforesaid with full power for the said Collector from time to time as occasion shall require for and on behalf of the said Court of Wards and its successors to apply the said sum of Rupees or a sufficient portion thereof in or towards the indemnity as aforesaid of the said Court of Wards and its successors as the case may require. And it is hereby also agreed and declared by and between the said and the said Court of Wards that on the vacation by the said of his said office of Manager of the said property the said sum of Rupees shall not be at once returned to him but shall be and remain with the Collector for the time being of the said District of for the further term of six months as security against any loss that may have been incurred by the said Court of Wards or its successors owing to the neglect or default of the said and which may not have been discovered until after the vacation of his said office of Manager by the said . Provided always and it is lastly hereby agreed and declared by and between the said and the said Court of Wards that all questions which shall arise between the parties as to any breach by the said of any of the terms of this agreement or as to the duties or obligations of the said as such Manager as aforesaid shall be determined by the Collector for the time being of the said District of whose decision thereon shall be final and conclusive and altogether operative and binding upon the said unless he shall within three months after such decision shall be communicated to him appeal therefrom to the said Court of Wards or its successors and the decision of the said Court of Wards or its successors upon any such question as aforesaid shall be final and conclusive and altogether operative and binding upon the said and shall not be open to question or dispute by him upon any ground whatsoever. In witness whereof the said has hereunto set his hand the day and year first above written.

Signed by the abovenamed in the presence of }

II.—*Form to be used when moveable property other than cash is deposited as security.*

Agreement made the day of Between of of the one part and the Court of Wards, Madras, constituted under Regulation V of 1804, passed by the Governor in Council of Fort Saint George, entitled "A Regulation for constituting a Court of Wards, for declaring the powers vested in the said Court and for defining the rules under which those powers are to be exercised" of the other part. Whereas the said has been nominated by the said Court of Wards to and has voluntarily taken upon himself the management of the property of incapacitated proprietor/proprietrix of upon the terms and conditions hereinafter contained and has signed the obligation prescribed by Section 10 of the said Regulation. And Whereas the said in consideration of his being so nominated to the management of the said property has delivered to

and deposited with the Collector of the District of the moveable property in the schedule hereunder written mentioned of the aggregate value of Rupees . for the purpose of in part securing and indemnifying the said Court of Wards and its successors against all loss and damage which they may in any way suffer by reason of the said property or the income thereof or any part or parts thereof respectively being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by the said and as security for the due and faithful performance by him the said of this agreement. Now these Presents Witness and the said doth hereby agree with the said Court of Wards and its successors that he the said shall and will from time to time and at all times so long as he shall continue in the management of the said property and when required so to do appear personally before the Collector for the time being of the District of as agent for the said Court of Wards. And shall and will as such Manager as aforesaid manage the said property diligently and faithfully for the said $\frac{\text{proprietor}}{\text{proprietrix}}$ and use all the means in the power of the said to improve the said property for the benefit of the owner thereof. And shall and will as such Manager as aforesaid pay or remit promptly monthly and every month to the Treasury at on account of the Collector for the time being of the District of for and on account of the said Court of Wards all sums of money received by him the said from or on account or in respect of the said property and at the expiration of every year of his said management render to the said Collector for and on account of the said Court of Wards a true and just account of his the said administration of the said property. And shall and will be personally answerable for all embezzlement or misapplication of the said property to the extent of three times the amount which may be proved to have been embezzled or misapplied during his management in consequence of any abuse of his trust and make good any loss which the said property or the $\frac{\text{proprietor}}{\text{proprietrix}}$ hereof may incur by reason of any negligence on the part of the said in the management of the said property. And also shall and will as such Manager as aforesaid adhere to such regulations as have been or may hereafter be framed for the guidance of Managers of properties of incapacitated proprietors by the said Court of Wards. And will abstain from obtaining any advantage to himself directly or indirectly other than the allowances granted to him from the property committed to his charge and sanctioned by the said Court of Wards. And the said doth hereby agree with the said Court of Wards and its successors that the said moveable property so deposited as aforesaid shall be and remain with the Collector for the time being of the District of as and for security to the said Court of Wards and its successors for the purposes aforesaid with full power for the said Collector from time to time as occasion shall require for and on behalf of the said Court of Wards and its successors to sell all or any of the said moveable property either by public auction or private contract and to buy in or to rescind any contract for sale without being responsible for any loss occasioned thereby and to apply the proceeds of any such sales after deducting thereout all expenses connected with such sale or a sufficient portion of such proceeds in or towards the indemnity of the said Court of Wards as the case may require. And it is hereby agreed and declared that the receipt of the Collector for the time being of the district of for the proceeds of any such sale as aforesaid or for any moneys paid for any such moveable property as aforesaid which may be sold shall effectually discharge the person or persons paying the same therefrom and from being bound to see to the application thereof and from being

responsible for any loss or misapplication thereof. And it is hereby also agreed and declared by and between the said and the said Court of Wards that on the vacation by the said of his said office of Manager of the said property the said moveable property or so much thereof as shall not have been sold under the provisions in that behalf hereinbefore contained shall not be at once returned to him but shall be and remain with the Collector for the time being of the District of for the further term of six months as security against any loss that may have been incurred by the said Court of Wards or its successors owing to the neglect or default of the said and which may not have been discovered until after the vacation of his said office of Manager by the said . Provided always and it is lastly hereby agreed and declared by and between the said and the said Court of Wards that all questions which shall arise between the parties as to any breach by the said of any of the terms of this agreement or as to the duties or obligations of the said as such Manager as aforesaid shall be determined by the Collector for the time being of the said District of whose decision thereon shall be final and conclusive and altogether operative and binding upon the said unless he shall within three months after such decision shall be communicated to him appeal therefrom to the said Court of Wards or its successors and the decision of the said Court of Wards or its successors upon any such questions as aforesaid shall be final and conclusive and altogether operative and binding upon the said and shall not be open to question or dispute by him upon any ground whatsoever. In witness whereof the said has hereunto set his hand the day and year first above written.

The Schedule above referred to.

Signed by the abovenamed in the presence of }

C.Ps., No. 480, 15–2–92; No. 2075, 18–6–92.

III.—*Form to be used when immoveable property is furnished as security.*

AGREEMENT made the day of Between of of the one part and the Court of Wards, Madras, constituted under Regulation V of 1804, passed by the Governor in Council of Fort St. George, entitled "A Regulation for constituting a Court of Wards, for declaring the powers vested in the said Court and for defining the rules under which those powers are to be exercised" of the other part. Whereas the said has been nominated by the said Court of Wards to and has voluntarily taken upon himself the management of the property of incapacitated proprietor/proprietrix of upon the terms and conditions hereinafter contained and has signed the obligation prescribed by section 10 of the said Regulation. And whereas the said in consideration of his being so nominated to the management of the said property has agreed to transfer to the said Court of Wards the immoveable property in the first schedule hereunder written more particularly mentioned and described of the value of Rs. and has delivered to the Collector of the district of the title-deeds of such

immoveable property enumerated in the second schedule hereunder written the transfer of such immoveable property being for the purpose of in part securing and indemnifying the said Court of Wards and its successors against all loss and damage which they may respectively in any way suffer by reason of the said property or the income thereof or any part or parts thereof respectively being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by the said and as security for the due and faithful performance by him the said of this agreement. Now these presents witness and the said doth hereby agree with the said Court of Wards and its successors that he the said shall and will from time to time and at all times so long as he shall continue in the management of the said property and when required so to do appear personally before the Collector for the time being of the district of as Agent for the said Court of Wards. And shall and will as such Manager aforesaid manage the said property diligently and faithfully for the said proprietor/proprietrix and use all the means in the power of the said to improve the said property for the benefit of the owner thereof. And shall and will as such Manager as aforesaid pay or remit promptly monthly and every month to the treasury at on account of the Collector for the time being of the district of for and on account of the said Court of Wards all sums of money received by him the said from or on account or in respect of the said property and at the expiration of every year of his said management render to the said Collector for and on account of the said Court of Wards a true and just account of his the said administration of the said property. And shall and will be personally answerable for all embezzlement or misapplication of the said property to the extent of three times the amount which may be proved to have been embezzled or misapplied during his management in consequence of any abuse of his trust and make good any loss which the said property or the proprietor/proprietrix thereof may incur by reason of any negligence on the part of the said in his management of the said property. And also shall and will as such Manager as aforesaid adhere to such regulations as have been or may hereafter be framed for the guidance of Managers of properties of incapacitated proprietors by the said Court of Wards. And will abstain from obtaining any advantage to himself directly or indirectly other than the allowance granted to him from the property committed to his charge and sanctioned by the said Court of Wards. And these presents also witness that in pursuance of the said agreement in this behalf and for the consideration aforesaid he the said doth hereby assign and transfer unto the said Court of Wards its successors and assigns all that the immoveable property in the first schedule hereunder written particularly mentioned and described together with all buildings thereon and appurtenances thereto and all the estate right title interest claim and demand of him the said in to and upon the same premises. To hold the said immoveable property and premises unto the said Court of Wards its successors and assigns according to the nature and tenure thereof subject to the terms and conditions and subject to the proviso for redemption respectively hereinafter contained. And the said doth hereby also agree with the said Court of Wards and its successors that the said immoveable property shall remain vested in the said Court of Wards its successors and assigns as and for security to the said Court of Wards and its successors for the purposes aforesaid. Provided always and it is hereby agreed and declared that if the said shall at all times

during the continuance of his said management faithfully and honestly carry out and perform all the terms and conditions of these presents and of the said obligation signed by him as prescribed by section 10 of the said Regulation then at the expiration of six months after the vacation by him the said of his said office of Manager during which term of six months the said immoveable property shall remain vested in the said Court of Wards or its successors as security against any loss that may have been incurred by the said Court of Wards or its successors owing to the neglect or default of the said and which may not have been discovered until after the vacation of his said office of Manager by the said the said Court of Wards its successors or assigns shall re-assign and re-transfer the said immoveable property and premises hereinbefore expressed to be hereby assigned and transferred unto the said his heirs executors administrators legal representatives and assigns or as he or they shall direct. Provided always and it is lastly hereby agreed and declared by and between the said and the said Court of Wards that all questions which shall arise between the parties as to any breach by the said of any of the terms of this agreement or as to the duties or obligations of the said as such Manager as aforesaid shall be determined by the Collector for the time being of the said District of whose decision thereon shall be final and conclusive and altogether operative and binding upon the said his executors administrators legal representatives and assigns unless he or they shall within three months after such decision shall be communicated to him or them appeal therefrom to the said Court of Wards or its successors and the decision of the said Court of Wards or its successors upon any such question as aforesaid shall be final and conclusive and altogether operative and binding upon the said his executors administrators legal representatives and assigns and shall not be open to question or dispute by him or them upon any ground whatsoever. In witness whereof the said has hereunto set his hand the day and year first above written.

The First Schedule above referred to.

All that piece or parcel of land situated at in the Registration District of in the Sub-registration District of being bounded on the north by on the south by on the east by and on the west by and containing in the whole by admeasurement or thereabouts.

The Second Schedule above referred to.

Signed by the abovenamed in the presence of }

C.Ps., No. 480, 15-2-92; No. 2075, 18-6-92.

IV.—*Form of Agreement to be used when Personal Security is given.*

Know all men by these presents that we of of and of are held and firmly bound unto the Court of Wards, Madras, constituted under Regulation V of 1804 passed by the Governor in Council of Fort St. George, entitled "A Regulation for constituting a Court of Wards, for declaring the powers vested in the said Court and for defining the rules under which those powers

are to be exercised " in the sum of Rs. to be paid to the said Court of Wards its successors or assigns or to its or their certain Attorney or Attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of . Whereas the above bounden has been nominated by the said Court of Wards to and has voluntarily taken upon himself the management of the property of incapacitated $\frac{\text{proprietor}}{\text{proprietrix}}$ of upon the terms and conditions hereinafter contained and has signed the obligation prescribed by section 10 of the said Regulation. And whereas the said in consideration of his being so nominated to the management of the said property has entered into the above bond in the penal sum of Rs. with the above bounden and as his the said sureties for the purpose of in part securing and indemnifying the said Court of Wards and its successors against all loss and damage which they may respectively in any way suffer by reason of the said property or the income thereof or any part or parts thereof respectively being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by the said and as security for the due and faithful performance by him the said of his said employment. Now the condition of the above written bond is such that if the said shall from time to time and at all times so long as he shall continue in the management of the said property and when required so to do appear personally before the Collector for the time being of the District of as Agent for the said Court of Wards and shall as such Manager as aforesaid manage the said property diligently and faithfully for the said $\frac{\text{proprietor}}{\text{proprietrix}}$ and use all the means in the power of the said to improve the said property for the benefit of the owner thereof and shall as such Manager as aforesaid pay or remit promptly monthly and every month to the treasury at on account of the Collector for the time being of the District of for and on account of the said Court of Wards all sums of money received by him the said from or on account or in respect of the said property and at the expiration of every year of his said management render to the said Collector for and on account of the said Court of Wards a true and just account of his the said administration of the said property and shall be personally answerable for all embezzlement or misapplication of the said property to the extent of three times the amount which may be proved to have been embezzled or misapplied during his management in consequence of any abuse of his trust and shall make good any loss which the said property or the $\frac{\text{proprietor}}{\text{proprietrix}}$ thereof may incur by reason of any negligence on the part of the said in his management of the said property and shall as such Manager as aforesaid adhere to such regulations as have been or may hereafter be framed for the guidance of Managers of properties of incapacitated proprietors by the said Court of Wards and shall abstain from obtaining any advantage to himself directly or indirectly other than the allowance granted to him from the property committed to his charge and sanctioned by the said Court of Wards then the above written bond shall be void otherwise the same shall be and remain in full force and virtue. Provided always and it is hereby agreed and declared that the liability of the above bounden and or any of them their or any of their heirs executors

administrators or representatives on the above written bond shall not cease on the vacation by the said of his said office of Manager of the said property but shall continue for the further term of six months as security against any loss that may have been incurred by the said Court of Wards or its successors owing to the neglect or default of the said and which may not have been discovered until after the vacation of his said office of Manager by the said . Provided also and it is lastly hereby agreed and declared by and between the said and and the said Court of Wards that all questions which shall arise between the parties as to any breach by the said of any of the terms of these presents or as to the duties or obligations of the said as such Manager as aforesaid shall be determined by the Collector for the time being of the said District of whose decision thereon shall be final and conclusive and altogether operative and binding upon the said and and each and every of them unless they or some or one of them shall within three months after such decision shall be communicated to them respectively appeal therefrom to the said Court of Wards or its successors and the decision of the said Court of Wards or its successors upon any such question as aforesaid shall be final and conclusive and altogether operative and binding upon the said and and each and every of them and shall not be open to question or dispute by them or any of them upon any ground whatsoever.

Signed sealed and delivered by the abovenamed in the presence of

Signed sealed and delivered by the abovenamed in the presence of

Signed sealed and delivered by the abovenamed in the presence of

C.Ps., No. 480, 15-2-92 ; No. 2075, 18-6-92.

D.—FORM OF AGREEMENT BY THE GUARDIAN OF A DISQUALIFIED PERSON.

AGREEMENT made the day of between of of the one part and the Court of Wards, Madras, constituted under Regulation V of 1804, passed by the Governor in Council of Fort St. George, entitled "A Regulation for constituting a Court of Wards, for declaring the powers vested in the said Court and for defining the rules under which those powers are to be exercised" of the other part. Whereas the said has been nominated by the said Court of Wards to and has voluntarily accepted the office of Guardian of being the disqualified proprietor/proprietrix of upon the terms and conditions hereinafter contained and has signed the obligation prescribed by section 21 of the said Regulation and whereas the said in consideration of his being so nominated to the office of Guardian of the said has delivered to and deposited with the Collector of the District of the sum of Rs. in cash for the purpose of in part securing and indemnifying the said Court of Wards and its successors against all loss and damage which they may respectively in any way suffer by reason of the allowance granted for the maintenance and for the education of the said or any part or parts thereof being

in any way wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by the said and as security for the due and faithful performance by him the said of this agreement. Now these presents witness and the said doth hereby agree with the said Court of Wards and its successors that he the said shall and will from time to time and at all times so long as he shall continue in the office of Guardian of the said and when required so to do appear personally before the Collector for the time being of the District of as Agent for the said Court of Wards and shall and will as such Guardian as aforesaid execute the duties committed to him the said zealously and faithfully to the best of his judgment and according to such regulations as have been or may hereafter be framed for the guidance of Guardians of disqualified proprietors by the said Court of Wards. And shall and will conscientiously appropriate the allowance granted for the maintenance and for the education of the said to the benefit of the said and shall and will be personally answerable to the said Court of Wards for all embezzlement or misapplication of the said allowance to the extent of three times the amount which may be proved to have been embezzled or misapplied in consequence of any abuse of his trust and shall and will abstain from obtaining any advantage to himself directly or indirectly arising from his said office of Guardian other than what may be allowed to him the said by the said Court of Wards. And shall and will from time to time when required so to do render to the Collector for the time being of the District of for and on account of the said Court of Wards true and faithful accounts of all moneys received by him the said on account of the said and the said doth hereby also agree with the said Court of Wards and its successors that the said sum of Rs. so deposited as aforesaid shall be and remain with the Collector for the time being of the said District of as and for security to the said Court of Wards and its successors for the purposes aforesaid with full power for the said Collector from time to time as occasion shall require for and on behalf of the said Court of Wards to apply the said sum of Rs. or a sufficient portion thereof in or towards the indemnity as aforesaid of the said Court of Wards and its successors as the case may require. And it is hereby also agreed by and between the said and the said Court of Wards that on the vacation by the said of his said office of Guardian of the said the said sum of Rs. shall not be at once returned to him the said but shall be and remain with the Collector for the time being of the said District of for the further term of six months as security against any loss that may have been incurred by the said Court of Wards or its successors owing to the neglect or default of the said and which may not have been discovered until after the vacation of his said office of Guardian by the said . Provided always and it is lastly hereby agreed and declared by and between the said and the said Court of Wards that all questions which shall arise between the parties as to any breach by the said of any of the terms of this agreement or as to the duties or obligations of the said as such Guardian as aforesaid shall be determined by the Collector for the time

being of the said District of whose decision thereon shall be final and conclusive and altogether operative and binding upon the said unless he shall within three months after such decision shall be communicated to him appeal therefrom to the said Court of Wards or its successors and the decision of the said Court of Wards or its successors upon any such question as aforesaid shall be final and conclusive and altogether operative and binding upon the said and shall not be open to question or dispute by him upon any ground whatsoever. In witness whereof the said has hereunto set his hand the day and year first above written.

Signed by the abovenamed in the presence of }.

C.Ps., No. 480, 15-2-92; No. 2075, 18-6-92.

E.—Form of Commission to Manager.

To

of in the District of .

Whereas, under the provisions of Regulation V of 1804, the Court of Wards has appointed you Manager of the property of incapacitated Proprietor (*or* Proprietrix) of and whereas you have given due and sufficient security for your personal appearance during the course of your management, and have executed the Form of Obligation enacted by Section 10 of the said Regulation V of 1804:

You are hereby furnished by me, , Esq., Collector of the District aforesaid, with this Public Commission of Management, under my official seal and signature; and you are hereby required to take notice, as follows:—

1*st*.—That an allowance of Rs. a month will be granted to you, as fixed by the Court of Wards, by way of compensation for the trouble and responsibility of the management.

2*ndly*.—That if you shall be proved to have abused your trust, the Court of Wards possesses authority to enforce the penalty of the obligation executed by you, and to dismiss you from your charge; provided always that you will not thereby be precluded, should you consider yourself to be aggrieved by such decision of the Court of Wards, from instituting a suit in the Civil Courts for the recovery of the amount of the said penalty.

3*rdly*.—That you shall have power to nominate the several officers (and to appoint their salaries) requisite for the administration of the property subject to the revision of the Collector, and to the final confirmation or rejection of the Court of Wards. You will therefore, now, with the least practicable delay, submit a nominal roll of the establishment you propose to entertain, with the salaries in each case.

4*thly*.—That you shall have the entire charge of the estate, real and personal, of the incapacitated Proprietor (*or* Proprietrix) aforesaid; including all Malguzari and Lakhiraj lands, and all houses, tenements, goods, and moveable property: excepting only the houses in which the Proprietor (*or* Proprietrix) may reside, together with the articles of moveable property required for the use and comfort of the said Proprietor (*or* Proprietrix).

5thly.—That you shall forthwith furnish an exact inventory, under your seal and signature, to be lodged with the Collector, of the personal property thus committed to your custody.

6thly.—That at the expiration of every fasli year you shall deliver to the Collector true and faithful accounts of your receipts and disbursements.

7thly.—That the entire sums of money received by you as Manager from the lands under your charge shall be paid monthly to the Collector, who will cause payment to be made to you therefrom of all authorized expenses of management.

8thly.—That the allowance equal to 10 per cent. of the permanent assessment, allottable to the support of the Proprietor (*or* Proprietrix) will be paid monthly by the Collector to the Guardian of the Proprietor (*or* Proprietrix) for use, in the proportion of the public revenue actually received from the property in any month; and not otherwise, except that it is competent to the Court of Wards to increase or diminish the said allowance.

9thly.—That it shall not be competent for you to grant leases extending beyond the period of one year, without the consent of the Collector had in writing; nor to dispose of any part of the property without the permission of the Court of Wards, also obtained in writing.

10thly.—That whenever the estate may yield, under management, funds more than adequate to the payment of the public revenue, to the charges of management, and to the expense of maintaining the Proprietor (*or* Proprietrix), it shall be competent to the Collector, with the previous approval in writing of the Court of Wards, to employ such surplus funds for the purpose of improving the said property, or in the purchase of land, or in the purchase of the public securities of Government.

11thly.—That in cases of purchasing such Government securities the Collector will grant a receipt to you for such deeds of security, on account of the Proprietor (*or* Proprietrix), and shall cause the said deeds to be deposited at the risk of Government in the Public Treasury.

12thly.—That the interest money accruing on the public securities which may be thus purchased on account of the Proprietor (*or* Proprietrix) shall be recoverable by the Collector, who will be competent to grant discharges for the same.

13thly.—That where any debts may be due to private creditors from the estate of the Proprietor (*or* Proprietrix), the Collector may liquidate them with the previous written permission of the Court of Wards, provided always that the discharge of private debts shall not in any case interfere with the regular and complete payment of the public revenue assessed on the estate.

14thly.—That you are now required immediately to deliver up to the Collector to be lodged in the Treasury the seals (if any) of the Proprietor (*or* Proprietrix), and those (*of her late husband*) and of his (*or* her) late father, and

That you shall authenticate papers by your own seal and signature and not otherwise, while acting as Manager of the property.

C.P., No. 2205, 14-11-72.

F.—FORM OF COMMISSION TO GUARDIAN.

To

of

in the District of .

WHEREAS, under the provisions of Regulation V of 1804, the Court of Wards has confirmed your appointment of Guardian to incapacitated Proprietor (*or* Proprietrix) of and WHEREAS you have accepted the Trust, and have given security for your personal appearance during the continuance of the said Trust, and have executed the Form of Obligation enacted by Section 21, Regulation V of 1804—

Now you are hereby invested with your Trust by this Public Commission under the official seal and the signature of me, , Esq., Collector of the District; and you are hereby required to take notice as follows:—

1*st*.—That whereas by reason of (*consanguinity, friendship, or other good cause*) you are willing to execute the office of Guardian gratuitously, no fixed salary shall be allowed you, but you shall be entitled to charge and recover from the estate all money disbursed by you out of pocket.

Or if the Guardian be a paid Officer.

1*st*.—That an allowance of Rs. a month will be granted to you as fixed by the Court of Wards, by way of compensation for the trouble and responsibility of the guardianship.

2*ndly*.—That you shall receive the allowance appropriated to the use of your ward, viz., the sum equal to 10 per cent. of the Permanent Assessment, which will be paid monthly by the Collector to you, in the proportion of the public revenue actually received from the property in any month and not otherwise, except that it is competent to the Court of Wards to increase or diminish the said allowance.

3*rdly*.—That you shall appropriate the said allowance, at your discretion, for the good and benefit of your ward, subject however to the inspection and control of the Collector and ultimately of the Court of Wards.

4*thly*.—That you shall choose and recommend proper servants to be employed in the service of your ward, subject to the approval of the Collector and of the Court of Wards, provided that the expense of the wages of such servants shall be defrayed from the funds appointed for the maintenance of the ward.

5*thly*.—That you shall deliver monthly accounts to the Collector of your receipts and disbursements, which accounts shall be liable to revision and retrenchment by the Collector.

6*thly*.—That you shall also furnish complete annual accounts to the Collector, supported by good and true vouchers, and attested by a solemn declaration of their correctness.

7*thly*.—(*a*) That the general superintendence and control of the education of your ward, and of his younger brother or brothers entitled to maintenance at the charge of the estate, is vested in the Collector, who may determine the place of their residence (with or without the Guardian) within the Presidency of Fort St. George, and may direct that they shall attend, for the purpose of education, such school or college as may seem expedient, or may appoint a tutor for their tuition; and who may make such provision as may be necessary for their proper care and maintenance during the period of their education.

(*b*) That should you disobey orders of the Collector regarding the education of your ward, you will be liable to dismissal by the Court of Wards, and will nevertheless be liable to account to the Collector for your receipts and disbursements during the period of your guardianship.

(*c*) That you are vested with the right to the custody of the person of your ward.

Or when the ward is a female.

7thly.—That subject to the instructions of the Collector and the orders of the Court of Wards, proper teachers shall be appointed by you for the education of your ward in a manner suitable to her rank and condition in life.

8thly.—That any person who knowingly aids or abets the marriage of your ward, or of his (*or* her) younger brothers or sisters, without the leave of the Collector acting under the order of the Court of Wards to such marriage first had and obtained, will on conviction before the Court of Session on the prosecution of the Collector be liable to a fine not exceeding two thousand rupees, or to imprisonment not exceeding six months with or without hard labour.

9thly.—That you shall authenticate papers by your own seal and signature and not otherwise, the seals (if any) of your ward (*or her late husband*) and of his (*or* her) late father being delivered up to the Collector to be lodged in the Treasury.

10thly.—That your ward is not liable to be sued on any action in the Courts of Judicature, otherwise than as under the protection and in the joint name of his (*or* her) Guardian.

11thly.—That in the event of your ward desiring to adopt a son, while he (*or* she) continues in the status of a disqualified land-holder, the previous consent of the Court of Wards in writing must be obtained, in order to render the adoption valid and effectual.

12thly.—That in cases of fraud imputed to you as Guardian, it shall be competent for the Court of Wards to order inquiry to be made in the first instance by the Collector and to pass judgment on the result of such enquiries, subject to an appeal to the High Court of Judicature.

C.P., No. 2205, 14–11–72.

APPENDIX III.

Statement of Demand, Collection and Balance of all sources of Revenue and of Debts in the Estate, District, for the quarter ending 190 , *Fasli* 13 .

Items.	Demand.				Collections.					Amount remitted.	Balance.			Remarks in explanation of large balances under arrears and current.
	Arrears at the beginning of the Fasli 13 .	Current		Total arrears and current (cols. 2 and 4).	Arrears		Current		Total arrears and current (cols. 7 and 9).		Arrears.	Current.	Total.	
		In the quarter.	Up to the quarter.		In the quarter.	Up to the quarter.	In the quarter.	Up to the quarter.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1 Money-rent														
2 Estimated value of grain-rents...														
3 Other items—														
(a)														
(b)														
4 Land-cess														
5 Rent of buildings														
6 Forests														
7 Miscellaneous														
Total ...														
Debts due to the Estate ...														

Enclosure A.

	Revenue RS.	Debts. RS.
Collections as per column 10		
Deduct the Estimated value of grain-rents		
Balance ...		
Deduct Cash collections in previous quarters in advance for this quarter.		
Balance ...		
Add Cash collections in this quarter in advance for the next quarter.		
Total ...		
Amount shown in the Accounts Current up to the quarter.		

Enclosure B.

	Revenue RS.	Debts. RS.
Amount sanctioned to be written off (Col. 11).		
Amount written off—		
In the quarter		
Up to the quarter		
Subsequent collections—		
In the quarter		
Up to the quarter		
Balance remaining to be written off ...		

Enclosure C.

	RS.
Fasliwar details of the arrears in Col. 12—	
Fasli 129	
129	
,, 129	

COLLECTOR'S OFFICE, } 19 .

Collector.

C.P., No. 3113, 26-7-71.

APPENDIX IV.

Statements required to accompany Alienation Reports.

1.—*Statement showing the alienations in estate in which resumption is barred.*

Name of alienee.	Name of present holder and his relationship to original grantee.	Extent and assessment.				Date of grant and circumstances under which made.	When and how resumption became barred.	Amount of kattubadi or favourable rent now paid.			Amount of proportionate peshkash payable under Act I of 1876.			Remarks.
1	2	3	4			5	6	7			8			9
		ACRES.	RS.	A.	P.			RS.	A.	P.	RS.	A.	P.	

Note.—**In the remark** column it should be stated **whether** the proportionate peshkash is now paid **or not; if not, why not.**

B.P., No. 44, 9–1–84.

2.—*Statement showing the alienations in estate in which resumption is not barred.*

Name of alienee.	Name of present holder and his relationship to original grantee.	Extent and assessment.				Date of grant and circumstances under which made.	Amount of kattubadi or favourable rent now paid, if any.	Amount proposed to be charged.			Grounds on which the Collector's recommendations are based.	Remarks.
1	2	3	4			5	6	7			8	9
		ACRES.	RS.	A.	P.			RS.	A.	P.		

Note.—Grants for service should not be shown in this statement.
B.P., No. 44, 9-1-84.

3.—*Statement showing the alienations made for service (temple, charity or other service) in* .... *estate.*

Name of alienee.	Name of present holder and his relationship to original grantee.	Extent and assessment.				Date of grant and circumstances under which made.	Whether service is continued, and is necessary.	Amount of kattubadi, if any, now paid.			Amount proposed to be charged.			Reasons for the charge.	Remarks.
1	2	3	4			5	6	7			8			9	10
		ACRES.	RS.	A.	P.			RS.	A.	P.	RS.	A.	P.		

Note.—The alienations should be classified according to the nature of the service for which they were granted.

B.P., No. 44, 9-1-84.

Order 217, para. 4.]

APPENDIX V.

Form of Lease.

DEED of lease made the day of between Collector of and Agent to the Court of Wards hereinafter called the lessor of the one part and of hereinafter called the lessee of the other part.

* Or Zamindari or other proper description.

Whereas the estate * of situate, &c., &c. (here enter description of estate) is at present under the management of the Court of Wards.

And whereas the said has applied to the said Court for a lease of the said estate for years upon the terms hereinafter contained, and the Court of Wards has sanctioned the grant of such lease by Proceedings, dated, &c., &c.

Now these presents witness that the said lessor as Agent for the Court of Wards doth hereby, in consideration of the rent and conditions hereinafter reserved and contained, lease unto the said lessee the said estate of from the day of for the term of years thence next ensuing at the rent and upon the terms and conditions hereinafter contained, viz.—

(1) The lessee shall pay to the lessor or to the agent for the time being of the Court of Wards or his Assigns the yearly rent of Rs. payable every year by the following instalments (here enter dates and amounts of instalments) and arrears of instalments shall bear the same interest as arrears of rent.

(2) No remission of rent on account of loss of crops from failure of rain or on any other account shall be granted to the said lessee.

(3) The lessee is during the said term to collect the land-cess on behalf of the estate and is to receive for himself the assessments and the quit-rents hitherto usually payable on inams.

(4) Any increase of quit-rent on inams granted subsequent to the permanent settlement, which may be fixed after inquiry by the Collector, shall be collected and separately accounted for by the lessee in addition to the rent hereinbefore stipulated to be paid by him.

(5) The lessee shall cause by all the legal means at his command the karnams and other Village Officers to keep the usual accounts of occupation, cultivation, collection, &c., with regularity and correctness according to the existing rules, and to submit them for the inspection of the officers of Government when required; and he shall also submit to the Collector or Court of Wards the accounts of his management and all other information connected with the said estate that the Court of Wards or the Collector may call for so far as lies in his power.

(6) The lessee shall keep all the buildings, &c., in their present condition, order, and repair, and deliver them over in the same condition at the expiration or sooner determination of the said lease.

(7) The lessee shall not assign, sub-let, or part with the possession of the said estate or any part of it or any of his rights under this lease without the previous consent in writing of the lessor or of the Agent for the time being of the Court of Wards.

(8) If any of the said instalments or any part thereof shall be in arrear for the space of two months after the day whereon the same is due, or if and whenever the lessee shall assign, sub-let, or part with the possession of the said estate or any part thereof without such consent as aforesaid, or if there shall be a breach by the lessee of any of the terms and conditions of this lease, it shall be lawful for the lessor or the Agent for the time being of the Court of Wards or his Assigns to declare this lease forfeited and to re-enter upon the lands hereby leased and take possession of the same, and thereupon this lease shall be forfeited and all rights of the lessee thereunder shall cease and determine and the lessee shall be liable to pay a proportionate part of the rent up to the day of such re-entry.

In witness whereof the parties hereto have hereunder affixed their hands and seals this day of

C.P., No. 2587, 2-11-81.

Order 217, para. 5.]

APPENDIX VI.

Opinion of Counsel (M.R.Ry. S. Subrahmanya Aiyar Avargal, Diwan Bahadur, C.I.E.) regarding the Law on Alienations.

'I. Alienations may be absolute or transfers in the nature of leases; each gives rise to different considerations. I shall state what, in my opinion, is the law in reference to each class of cases. Before doing so, it is however necessary to observe that the language of two recent decisions of the Privy Council on the subject renders the task of stating the law on some of the points connected with the subject, one of considerable difficulty. In the case reported at page 272, I.L.R., 10 Allahabad, their Lordships of the Privy Council hold that the doctrine of right by birth is inapplicable to the case of impartible zamindaris. The applicability of the above fundamental principle, on which the whole Mitakshara system of coparcenary rests, having been denied, it is difficult to see how any distinction as to the legal principle governing devolution and succession is to be made between the case of male issue and that of unseparated collateral kinsmen, who would take in the absence of such male issue. The only logical course, under the circumstances, is to hold that collateral as well as lineal successors take the property as if it were the *separate* property of the deceased. But the Privy Council have ruled otherwise, as will appear from section IV of this opinion. The consequence is, that the authorities have got into such a state of confusion as, in my opinion, to make it practically impossible to deduce from them any consistent rules, based on principles known to the Hindu Law and admitted by the Privy Council to be applicable to impartible estates. The uncertainty and doubt thus introduced into the subject are, I am afraid, not likely to be removed until the Privy Council gives a decision, much more clearly expressed, than those just referred to. The proper construction, however, to be put on the authorities as they stand is, I think, what I state in section IV below. It is one which would disturb the law (as it has been hitherto understood to be), no more than is strictly necessary to give full effect to what was actually decided by the Privy Council in the recent cases alluded to above.

'II. As regards absolute alienations, the questions for discussion appear to be three—First, what power of alienations is possessed by a zamindar? secondly, how far is that power affected by the provisions of Regulation XXV of 1802, section 8? thirdly, when does the statute of limitations bar the right of his successor to set aside such alienations so far as they are invalid?

'III. The right of the zamindar to alien the whole or any part of his zamindari, provided he complies with the formalities laid down by the legislature, is neither given nor restricted by Regulation XXV of 1802. Such alienations are by section 8 to be recognized so far as they are "not "repugnant to the Muhammadan or Hindu Law, or to the Regulations of "the British Government." There are no regulations which restrict the right of a zamindar to alien, and therefore in such case it becomes a question—what does the Hindu Law permit him to do?

'IV. (i) An impartible zamindari can, of course, be held by only one member of a family at a time, and though neither the corpus nor the annually accruing income is divisible among the members of the family

yet neither circumstance prevents such property being treated as *joint* property. This has been more than once laid down by the Privy Council (9 Moore's I.A., page 593; 13 Moore's I.A., 349; and L.R., 17 I.A., 128). One consequence of joint ownership is that the holder for the time being is restrained from alienating the property except for purposes warranted *by law* (at page 287, I.L.R., 10 Allahabad). The position of a zamindar, who has joint owners, is, as respects the latter, analogous to that of a qualified female owner, such as a widow in relation to her reversionary heirs. The estate is no doubt his or hers for life and can be freely transferred to the extent of such interest; but no act of his or hers, unless under circumstances of legal necessity, can affect the interests of his or her successors.

'(ii) But as to who are *joint* owners in respect of such zamindaris the law as laid down by the Privy Council in the Allahabad case is at variance with what the law was understood to be prior to that decision.

'(iii) Previously, not only unseparated brothers and other male collaterals of the zamindar, but also his own male issue, were held to be jointly interested in the zamindari and all were held equally entitled to question alienations by the zamindar made without legal necessity. But in the case referred to above, the Privy Council ruled that sons are not joint owners with their fathers with respect to an impartible zamindari, and in consequence they cannot question their father's disposition of such property. This view has since been held by the Madras High Court to be applicable to the zamindaris in this Presidency as well (I.L.R., 13 Madras, page 197), and it must now be taken as settled that sons succeeding to impartible zamindaris are in the same position as sons succeeding to the *separate* property of their father and that in consequence they are bound by all alienations made by him.

'(iv) Furthermore, it would seem that such zamindaris, in the hands of the sons, are liable for all the father's debts, and that the rule which exempts the interests of the son in ordinary divisible joint property from liability to seizure on account of illegal or immoral debts of the father would be held inapplicable to the case in question.

'(v) As to unseparated brothers or other collaterals, the law, I think, is otherwise. They are joint owners with the zamindar and their position as such seems to be unaffected by the Allahabad case. At page 287, I.L.R., 10 Allahabad, their Lordships of the Privy Council observe "By the custom or usage, the eldest son succeeds to the estate on the death "of the father as he would if the property were held in *severalty*. It is difficult *to reconcile this mode of succession with the rights of a joint family* and to "hold that there is a joint ownership which is a restraint upon alienation. "*It is not so difficult where the holder of the estate has no son and it is necessary* "*to decide who is to succeed.*" This passage seems to me to furnish a clue to the real view of the Privy Council. And the argument of the judicial committee seems to be this. When a zamindar dies, without male issue, but leaving an unseparated brother or other collateral kinsman, the latter does not take the zamindari as an heir succeeding to the separate property of the deceased. For, if the property were treated as separate, the deceased's widow, daughter and daughter's son would exclude the brother or other collateral. But, in the case of ancestral zamindaris, it is the settled law of the country that the unseparated brother or other collateral excludes the widow, daughter or daughter's son instead of being excluded by them. Such a succession of the said collateral relations can only be reconciled with succession to joint property by survivorship. This being so, it would, in my opinion, follow that restraint on alienation, which is one of the incidents of joint property, still exists in favour of such collateral successors (notwithstanding that it has been denied to the sons) and alienations made by a

zamindar without legal necessity cannot in any way affect the interest of such collateral successors in the property.

'V. Next, as to the effect of Regulation XXV of 1802, section 8, nothing is to be found in that section which can be said to extend the rights of a Hindu zamindar. Consequently, even if he were to register his alienation, and to procure, an appointment of the kist, the only result would be that, in the event of a sale for arrears of revenue, the portion on which the arrears arose could alone be made liable. Supposing, however, that the formalities of section 8 have not been complied with, the question is whether such non-compliance in any way affects the validity of the alienation. In 3 H.C., 5, it was held that non-registration rendered the transaction invalid, but this view has since been overruled. In the Vizianagram case, reported in L.R., XIII, Indian appeals, page 32, the Privy Council stated that the true construction of the Regulation was that it imposed restrictions on alienations only to secure the interests of the public revenue and the zamindar would have no power to disturb grants, otherwise valid, made by his predecessor or titles to inams acquired by prescription.

'VI. Now as to the question of limitation (whether the alienation is duly registered or not) it would certainly be valid as against the grantor. If his successor be a son or other *heir*, he would be bound by the grant and no question of limitation can arise. But if the successor is a person succeding by survivorship, then the cause of action to him would first arise at the time the succession opens to him and the statute would run from that date.

'VII. If the statute has once run against a successor, it is clear that no fresh right of action could accrue to such successor's successor. The point has been expressly ruled by the High Court (3 H.C., 153) and their decision has been affirmed by the Privy Council (V Madras Jurist., 389); on principle it seems plain that such last-named successor would have no right in respect of which he could sue. He could only claim what descended to him from the grantor and his successor. But the grantor had lost the right by his grant and the successor by the statute. Any doubt there might ever have been upon this point seems to be removed by Act XV of 1877, section 28, which declares in opposition to the ruling in 1 H.C., 85, that 'at the determination of the period hereby limited to any person for instituting a suit for possession of any property, his right to such property shall be extinguished.'

'VIII. The second class of alienations are those in the nature of leases. The term is here used, not in a technical sense, but as denoting any arrangement whereby the property and the reversionary right thereto is recognized as remaining in the zamindar, but the possession, either permanently or temporarily, is vested in another for some recurring consideration. These cases resolve themselves into (*a*) service tenures; (*b*) leases at full assessment; (*c*) leases at a favourable assessment; (*d*) possession at a favourable assessment or without assessment on mere sufference, but without any express contract.

'IX. (*a*) The law as to the service inams, or lands held on what is known in this presidency as *amaram* tenure, is laid down in four Privy Council cases (7 Moore's I.A., 128; 8 Moore's I.A., 327; 10 Moore's I.A., 16; and 5 Bengal L.R., 429). The result of these decisions seems to be "that in every case the right to resume must depend in a great measure "upon the nature of the particular tenure, or the terms of the particular "grant" (5 Bengal L.R., 544). Lands held on pure *amaram* tenure, that is, for the performance of services to the zamindar himself, are resumable at pleasure, as soon as he chooses to dispense with the services (7 Moore's I.A., 128). But it is otherwise where the services are such as the zamindar

is bound to continue and provide for, the public or the Government having an interest in them (10 Moore's I.A., 16). And where an estate is granted, burdened with a certain office, the grant, will not be resumable on the ceasing of the duties, unless the continued performance of the service was the whole motive to and consideration for the grant, or unless the instrument by express words declared that, the service ceasing, the tenure should determine (5 Bengal L.R., 544; 8 Moore's I.A., 327). Of course where the zamindar himself can resume, his heir can also resume. But there may perhaps be cases where the grantor could not resume, but where his successor could. These will be spoken of under head (*c*).

'(*b*) Leases at full assessment for whatever duration are equally binding on the zamindar and his successor.

'(*c*) Leases at favourable rent, that is, one below full assessment, are binding on the grantor and his heirs including sons, but not upon his successors taking by survivorship, unless the lease has been granted for some of the purposes named in Madras Act VIII of 1865, section 11, clause (4).

'(*d*) Where the case is merely that the tenant has been allowed to hold possession for any period, however long, on payment of no rent or of a favourable rent, there is nothing to prevent the zamindar or his heir from assessing to the full amount whenever they choose.

'X. Regulation XXV of 1802, section 8, has no application to leases whether temporary or permanent (8 Moore's I.A., 327; IV H.C., 396, overruling I.H.C., 141).

'XI. Lastly, as to the effect of the statute of limitation upon cases of leases created by the grantor and resumable by his successors. This will always depend upon whether the resumption is in accordance with the terms of the lease or holding, or is in violation of those terms. In the first case, the possession of the tenant, however long it may continue, is never hostile to the claim to resume. In the latter case, it is hostile, and therefore the statute will run from the time when the right to resume or to exact the full assessment accrues (Act XV of 1877, Schedule II, Article 130). Therefore in case (*a*) the statute would not begin till the services were discontinued, or perhaps not till the grantor or his successor notified his resumption of the *amaram* grant. In case (*c*) the grant would be good for the life of the grantor and of those who succeed him, not as coparceners, but as heirs. But as against a successor taking by survivorship, the statute would begin to run from the time the succession opens to him. For the reasons given *ante*, section VIII, if the statute once ran against a successor entitled to question an alienation, no new right of action would arise in favour of the successor of that successor. In case (*d*) the statute of limitation would never begin to run until a demand for full rent and a refusal, for, till then, the possession of the tenant was as tenant-at-will, and there was no hostile right set up (2 H.C., 22; 3 H.C., 1).'

C.P., No. 3408, 16-10-93.

APPENDIX VII.

Statement showing the condition of the estates restored at the time of surrender as contrasted with their condition when they were taken up.

District.	Estate.	Current demand.		Balance on hand.		Debts recovered during the period the estate was under management.	Debts paid off during the same period.			Amount expended on irrigation works.	Amount expended on other improvements.	Period for which the estate was under management.	Educational qualifications of the ward.	
		When the estate was taken up.	When the estate was restored.	When the estate came under management.	When the estate was restored.		Principal.	Interest.	Total.				When the estate was taken up.	When the estate was restored.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	YRS. M. D.		

Note.—In the case of encumbered estates it should be stated what debts were outstanding at the time of the Court's intervention, what loans were raised during management and what amount was still due by the estate when it was restored.

C.Ps., No. 311, 5-3-80; No. 770, 23-3-91; No. 16, 7-8-94; No. 8, 3-4-97.

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